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**MANAGEMENT ACCOUNTING RESEARCH GROUP**

**CONFERENCE**

**in association with the**

**MANAGEMENT CONTROL ASSOCIATION**

At

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17 and 18 November 2011

**PROGRAMME**



Par*t of the costs of this [conference/event/seminar] are being*

 *paid by the Institute of Chartered Accountants in England*

*& Wales’ charitable trusts.These trusts support educational*

 *projects relating to accountancy and economic.*

*The Centre for Business Performance of the ICAEW manages*

*all grant applications*

*Funding has also been provided by the Management Control Association.*

***Dear Participants***

We are delighted to welcome you to the Management Accounting Research Group Conference in Birmingham. We hope you find the meeting, presentations and events of the next two days stimulating, enriching and enjoyable.

This meeting is taking place at a challenging time for business and academia in light of global economic uncertainty and the unpredictable financial situation in the EC and UK. Meanwhile it is being suggested that concerns about the environment may be or have been overshadowed. Environmental issues and their conceptualization [and measurement] is, of course, a key theme of our conference with several of our main speakers examining different aspects of this topic. We will also pick up these issues in the panel session.

We have a number of excellent speakers throughout the conference.

We have over 25 presentations on the programme representing some very diverse topics and speakers. The Friday sessions represent our best attempt to place similar interest papers together – but as usual we would not be surprised to see some session hopping!

In addition to the formal proceedings, a social dinner has been planned. On Thursday we are pleased to invite participants for dinner in **Courtyard** **Restaurant, Conference Aston**. On behalf of the Aston team and our sponsors, may we once again welcome you to **Aston Business School**, Birmingham in the heart of England’s second city.

Please say hello over the next couple of days, and please let us know if we can do anything to help make your attendance at the conference and stay enjoyable, and hassle free.

Best wishes

Alan Lowe

Melina Manochin

The Finance and Accounting Group

Maria Podsiadly

Aston Business School

***Keynote Speakers***

***Thursday 17th November***

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| **Rachel Harkness****Mellon Sawyer Fellow***Image0341.jpg* | Rachel Harkness is a social anthropologist by training, having received her PhD in Anthropology from the University of Aberdeen. Her research and writing reflects interdisciplinary influences from the social sciences, arts and humanities, but is grounded in a people-centred research practice. Rachel is currently working at the Institute for Advanced Studies in the Humanities at the University of Edinburgh, running a John E. Sawyer Seminar series there, funded by the Andrew Mellon Foundation called ‘Embodied Values: Bringing the Senses Back to the Environment’. This project culminates in an international conference next month, called Sensory Worlds. She concurrently holds a research post at the University of Strathclyde’s Business School, working with the co-authors of today’s paper John Finch and Susi Geiger on a Leverhulme-funded project that is investigating the development of ‘Green Chemistry’ in the North East Atlantic. As part of this project Rachel will be carrying out ethnographic research with some of the regulatory bodies that are concerned with the state of northern Europe’s waters. |
| **Professor** **John Burns****John_Burns.jpg** | John Burns joined Exeter Business School in April 2010, having held previous academic positions at the Universities of Colorado, Dundee and Manchester. His research and professional interests primarily rest in management accounting, organisational change, and sustainable development. He has published extensively in these areas, for both academic and professional outlets. John is Associate Editor for Management Accounting Research; a member of the Research Board for the Chartered Institute of Management Accountants (CIMA); and co-founder of the European Network for Research of Organisational and Accounting Change (ENROAC). He is also Visiting Professor at WHU Otto Beisheim School of Management (Germany) and the Swedish Business School, Örebro (Sweden). |

***Thursday 17 November***

# ***All Sessions today are in Lecture Theatre 1***

**10.00 – 10.30 Registration & Coffee – Conference Aston Lounge**

10.30 – 10.40 **Welcome**

10.45 – 12.45 Session 1

**12:45 – 14.00 Lunch – Courtyard Restaurant, Conference Aston**

14.00 – 15.00 Keynote Presentation

15.00 – 16.00 Session 2

**16.00 – 16.30 Tea / Coffee – Conference Aston Lounge**

16.30 – 18.00 Session 3

# **19.00 Dinner – Courtyard Restaurant, Conference Aston**

# ***Friday 18 November***

9.00 – 10.30 Session 4 - Stream 1 – Room 123

Stream 2 – Room 127

Stream 3 – Room 139

**10.30 – 11.00 Tea / Coffee – Conference Aston Lounge**

11.00 – 13.00 Session 5 - Stream 1 – Room 123

 Stream 2 – Room 127

Stream 3 – Room 139

**13.00 Lunch – Courtyard Restaurant, Conference Aston**

 **End of Conference**

**Detailed Programme**

***Thursday 17th November –***

***all sessions today are plenary, in Lecture Theatre 1***

***(Refreshments, lunch and dinner are on the ground floor)***

**Session 1** **Chair: Alan Lowe** (Aston Business School)

10.30 – 10.40 **Welcome**

10.45 – 11.15 ‘The finance department and the sustainability agenda’

**Rick Payne**

11.15 – 11.45 ‘The implementation and use of multiple performance improvement techniques in the Northern Ireland and Scottish public sectors’

**Banks G.,** **Ballantine Joan., Wall A**

11.45 – 12.15 ‘Who would credit it? The paradox of the UK universities developing a methodology for financial sustainability that generates persistent deficits- the transparent approach to costing (TRAC)’

**Robinson John**

12.15 – 12.45 ‘Configuring management control systems: theorizing the integration of strategy and sustainability’

**Gond, Jean-Pascal, Grubnic, Suzana, Herzig, Christianand Jeremy Moon.**

**12:45 – 14.00**  **Lunch**

**Session 2 Chair:**

14.00 – 15.00 **Keynote Presentation:**

Insights on matter from ecological phenomenology, the consideration of pollution and a study of green chemistry in the North-East Atlantic

**Rachel Harkness**

15.00 – 15.30 ‘The origins and implementation of integrated reporting at a Danish pharmaceuticals company’

**Colin Dey and John Burns**

15.30 – 16.00 ‘How difficult is it to measure and account for carbon emissions?’

**Stuart Cooper**

16.00 – 16.30 **Tea /coffee -**

**Session 3** Chair: **Alan Lowe**

16.30 – 18.00 Discussion Panel: **Rachel Harkness**, **John Burns, Stuart Cooper, David Owen and Rick Payne**

**19.00 Conference Dinner -**

***Friday 18th November***

***All stream 1 presentations are in room 123***

***All stream 2 presentations are in room 127***

***All stream 3 presentations are in room 139***

**Session 4 9.00 – 10.30**

**Stream 1 Chair: Rick Payne**

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| 9.00 – 9.30 | Cohanier Bruno and Cooper Stuart.’ Performance management in the United States and France: two case studies in the airline industry |
| 9.30 – 10.00 | Mohd-Jamal N., Tayles, Mike. ‘Management accounting and the implementation of supply chain management practices’ |
| 10.00 – 10.30 | Nama, Yeshwant and Lowe, Alan. ‘Theorising the private equity landscape: a social site analysis’ |

**Stream 2 Chair: Elaine Harris**

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| 9.00 – 9.30 | Arjalies Diane-Laure. Mundy, Julia. ‘How firms use management control systems to formulate and implement CSR strategy: a levers of control perspective’ |
| 9.30 – 10.00 | Sweeny Breda. Curtis Emer. and Martyn Patricia. ‘A critical analysis of the literature on Simons’ levers of control framework’ |
| 10.00 – 10.30 | Kuznetsova, S. ‘The information perspective of management accounting the synergistic approach’ |

**Stream 3 Chair:**

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| 9.00 – 9.30 | Otani, Haruo. ‘Profit management at low level: based on a case study of Japanese hotel’ |
| 9.30 – 10.00 | Makrygiannakis, Georgios. ‘Motion in budgeting practices: a hotel chain case on the background of environmental change’ |
| 10.00 – 10.30 | Spee, Paul, Tapinos, E. ‘Examining strategy and key performance indicators development’ |

**10.30 – 11.00 Tea / Coffee**

**Session 5 11.00 – 13.00**

**Stream 1 Chair:**

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| 11.00 – 11.30 | Sa’id Hadiza. Tsamenyi Mathew. ‘Public sector reform networks and changes in management control systems: a case study of a state enterprise in Nigeria |
| 11.30 -12.00 | Ferry Laurence. ‘A study of controlling productivity, innovation and performance in local government’ |
| 12.00 – 12.30 | Palermo Tommaso. ‘Accountability and expertise in enterprise risk management’ |
| 12.30 – 13.00 | Miriam Green ‘Incommensurability in organisation/management scholarship: epistemological necessity or social construction?’ |

**Stream 2 Chair:**

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| 11.00 – 11.30 | Baker, Robert. Cohanier, Bruno. Pederzoli, Daniele. ‘An institutional analysis of corporate social and environmental reporting in the large retail distribution sector’ |
| 11.30 -12.00 | Lupu, Ioana. ‘Approved routes and alternative paths: the contruction of women’s rarity in large accounting firms. Evidence from the big four France.’ |
| 12.00 – 12.30 | Kleinschmit, Fabien. Mahlendorf, Matthias. Perego, Paolo. ‘Controlling professionals: the role of relative performance information, professional identity and perceived organizational support’ |
| 12.30 – 13.00 | Inya Egbe. Mathew Tsamenyi ‘A study of the operations of formal and informal controls in a multinational company in Nigeria |

**Stream 3 Chair:**

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| 11.00 – 11.30 | Wihantoro, Yulian. ‘The cultural aspects of bureaucratic reform: case studies on Indonesian public institutions’ |
| 11.30 -12.00 | Lassou, Pilippe. Tsamenyi, Mathew and Murinde, Victor. ‘Governance without accounting systems: ‘till angels govern’ |
| 12.00 – 12.30 | Jabbour, Mirna. Abdel-Kader, Magdy. ‘The impact of enterprise risk management on capital allocation in insurance companies’ |
| 12.30 – 13.00 | Samadi, M. Daryaee, A. Samadi, N. ‘Corporate governance mechanism and performance – evidence from Tehran Stock Exchange |

**13.00 Lunch –**

**End of conference**