

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

7:00 am–8:30 am EST

Concurrent Sessions

1.01: Teams and Employee Performance (Experimental)

Accounting - 1.8 CH

Moderator: Nathan Mecham, University of Pittsburgh

All Show and No Know? The Effects of Outcome Transparency and Learning Path on Employee Learning Behaviors

Eddy Cardinaels, Tilburg University

Jongwoon Choi, University of Wisconsin–Madison

Qinnan Ruan, Tilburg University

Discussant: Alisa Gabrielle Brink, Virginia Commonwealth University

Candidate Selection in Teams: Be the Best or Surround Yourself with the Best?

Jeremy Lill, The University of Kansas

Michael John Majerczyk, Georgia State University

Ivo D. Tafkov, Georgia State University

Discussant: Nathan Mecham, University of Pittsburgh

The Impact of Input Information in the Performance Report on Employee Performance

Tyler F. Thomas, University of Wisconsin–Madison

Todd A. Thornock, University of Nebraska–Lincoln

Discussant: Ivo D. Tafkov, Georgia State University

1.02: Corporate Boardrooms (Archival)

Accounting - 1.8 CH

Moderator: Lu Yang, Monash University

Big Shoes to Fill: CEO Turnover and Pre-Appointment Firm Performance

Miguel A. Minutti-Meza, University of Miami

Dhananjay Nanda, University of Miami

Rosy Xu, University of Miami

Discussant: Dan Weiss, Tel Aviv University

Board Risk Oversight and Environmental and Social Responsibility

Carolyn Victoria Deller, University of Pennsylvania

Christopher Ittner, University of Pennsylvania

Hami Amiraslani, INSEAD

Thomas Keusch, INSEAD

Discussant: Lu Yang, Monash University

Tuesday, January 5, 2021 (continued)

7:00 am–8:30 am EST

Board Meetings and the Information Gap Between Managers and Independent Directors
Yijing Jiang, Boston University

Discussant: Xiaotao Kelvin Liu, Northeastern University

1.03: Control Systems (Experimental)

Accounting - 1.8 CH

Moderator: Lan Guo, Wilfrid Laurier University

Identified Motivation and the Asymmetric Effects of Informal Control Systems on Subordinate Behavior

Jonathan Kugel, Georgia Institute of Technology

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

Who Gets Stitches? The Effects of Rewarding Whistleblowers and Protecting Their Identity on Subsequent Cooperation

Ryan David Sommerfeldt, University of Illinois at Urbana-Champaign

Discussant: Jonathan Kugel, Georgia Institute of Technology

The Effects of Return on Investment and Residual Income Measures on Risk-Taking in Capital Investment Decisions

Jason Brown, Indiana University Bloomington

Patrick Ryan Martin, University of Pittsburgh

Geoff B. Sprinkle, Indiana University Bloomington

Dan Way, Clemson University

Discussant: Lan Guo, Wilfrid Laurier University

1.04: Costing Systems and Cost Behavior (Mixed Methods)

Accounting - 1.8 CH

Moderator: Ranjani Krishnan, Michigan State University

Cost Stickiness and Credit Risk

Carsten Homburg, University of Cologne

André Hoppe, University of Cologne

Julia Nasev, Ludwig Maximilian University of Munich

Kristina Reimer, University of Cologne

Marliese Uhrig-Homburg, Karlsruhe Institute of Technology

Discussant: Sangmok Lee, Michigan State University

Do Tax Differences Benefit or Hurt Internal Decision Making? The Effects of Controller Compensation on Costing System Design

Eddy Cardinaels, Tilburg University

Qinwei Chi, Tilburg University

Wenjing Li, Jinan University

Huaxiang Yin, Nanyang Technological University

Discussant: Ranjani Krishnan, Michigan State University

Tuesday, January 5, 2021 (continued)

7:00 am–8:30 am EST

Managerial Ability and Cost Rigidity

Rong Huang, Fudan University

Yan Yan, Fairleigh Dickinson University

Discussant: Raj Mashruwala, University of Calgary

1.05: Firm Behavior

Accounting - 1.8 CH

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

Operating Decisions in the Afterglow of Spike in Business Activities: Evidence from Banks

Hariharan Ramasubramanian, Michigan State University

Discussant: Rong Huang, Fudan University

Operating Leverage and Discretionary Investment

Kyonghee Kim, Michigan State University

Sangmok Lee, Michigan State University

Discussant: Matthias D Mahlendorf, Frankfurt School of Finance & Management

Management Accounting and Marketing Capabilities of Firms—The Role of Competition

Timur Pasch, Utrecht University

Paula Van Veen-Dirks, University of Groningen

Frank Verbeeten, University of Amsterdam

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

2021 CGMA Teaching Symposium Tuesday, January 5, 2021

2:30 pm–3:20 pm EST

Three Quick and Easy Ways to Add Data Analytics to Your Managerial Course

Accounting - 1.0 CH

Introduction: Thomas W. Vance, Colorado State University

Margaret Shackell, Ithaca College

3:30 pm–4:20 pm EST

Materials for Teaching Lean Accounting

Accounting - 1.0 CH

Introduction: Thomas W. Vance, Colorado State University

Larry Grasso, Central Connecticut State University

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

5:00 pm–6:30 pm EST

Concurrent Sessions

2.01: IMA Session: Current Developments in Revenue and Profitability Analytics

Moderator: Monte R. Swain, Brigham Young University

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

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

Learning objectives—attend this session to:

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

Monte R. Swain, Moderator, Brigham Young University

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

Tuesday, January 5, 2021 (continued)

5:00 pm–6:30 pm EST

2.02: Control Systems (Experimental)

Accounting - 1.8 CH

Moderator: Kun Huo, Western University

What Are You Hiding? The Strategic Use of Pay Secrecy and its Effects on Managerial Honesty

Conor Brown, University of Pittsburgh

Discussant: James Wilhelm, Chapman University

The Effect of Pay Dispersion Reduction Explanation on Fairness and Effort of Lower- and Higher-Paid Employees

Hsihui Chang, Drexel University

Lei (Tony) Chen, Peking University

Dhinu Srinivasan, University of Pittsburgh

Todd A. Thornock, University of Nebraska–Lincoln

Discussant: Sohee Kim, University of Kentucky

Do Performance-Contingent Incentives Help or Hinder Divergent Thinking?

Michael Glenn Williamson, University of Illinois at Urbana-Champaign

Steven J. Kachelmeier, The University of Texas at Austin

Alan Webb, University of Waterloo

Discussant: Kun Huo, Western University

2.03: Beyond Profits (Archival)

Accounting - 1.8 CH

Moderator: Steve Wu, Western University

Spread the ESG Wealth: An Examination of the Role of Shared Directors in the Diffusion of ESG Reporting Practices

Jacqueline J. Wukich, Case Western Reserve University

Erica Neuman, Case Western Reserve University

Discussant: Eddy Cardinaels, Tilburg University

Adopting CSR Performance Measures into Executives' Compensation Contracts: Does Board Experience Matter?

Lu Yang, Monash University

Discussant: Aishwaryya Deore, Michigan State University

Copycat Behavior in CSR Incentive Contracts: The Role of Board Interlocks

Charlotte Antoons, KU Leuven

Liesbeth Bruynseels, KU Leuven

Eddy Cardinaels, Tilburg University

Discussant: Steve Wu, Western University

Tuesday, January 5, 2021 (continued)

5:00 pm–6:30 pm EST

2.04: Product Markets and Customers (Mixed Methods)

Accounting - 1.8 CH

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

Common Ownership, Executive Compensation, and Product Market Competition

Matthew Bloomfield, University of Pennsylvania

Henry L. Friedman, University of California, Los Angeles

Hwa Young Kim, University of California, Los Angeles

Discussant: MJ Kim, University of Illinois at Urbana-Champaign

Customer RPE: Using Customer Performance to Filter Noise Out of CEO Incentive Contracts

Mary Ellen Carter, Boston College

Jen Choi, Emory University

Karen L. Sedatole, Emory University

Discussant: Michal Matejka, Arizona State University

Is Tone at the Top Heard by Customers? The Effects of a Cultural Control on Non-Financial Outcomes

Mathilde Verschaeve, KU Leuven

Alexandra Van den Abbeele, KU Leuven

Eddy Cardinaels, Tilburg University

Dieter Smeulders, KU Leuven

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

2.05: Control Systems (Mixed Methods)

Accounting - 1.8 CH

Moderator: Farah Maham Arshad, University of Manchester

Organizational Identity and Performance in Compensation Contracts: Theory and Evidence

Toshiaki Wakabayashi, Sophia University

Makoto Kuroki, Yokohama City University

Discussant: Farah Maham Arshad, The University of Manchester

Costing System Design and the Opportunistic Consumption of Slack: Can Reporting the Cost of Unused Capacity Direct Effort to Extra-Role Behavior?

Sophie Maussen, Ghent University

Discussant: Qinwei Chi, Tilburg University

From Online Content to Offline Results: Effects of a Best Practices Initiative on an Enterprise Social Network

Shelley Li, University of Southern California

Tatiana Sandino, Harvard University

Discussant: Ewelina Forker, Emory University

6:30 pm–7:00 pm

IMA Break

**2021 Management Accounting Section Midyear Meeting:
Research Conference
Wednesday, January 6, 2021**

7:00 am–8:30 am EST

Concurrent Sessions

3:01: Executives and Supervisors (Mixed Methods)

Accounting - 1.8 CH

Moderator: TBA

When Your Supervisor Underperforms: The Role of Process Feedback and The Formality of Feedback

Kristof Stouthuysen, Vlerick Business School / KU Leuven

Tineke Distelmans, Vlerick Business School / KU Leuven

Hendrik Slabbinck, Universiteit Gent

Discussant: Wenqian Hu, Georgia Institute of Technology

Concavity of Firm Performance Along CEO Tenure

Lior Adam, Tel-Aviv University

Dan Weiss, Tel Aviv University

Discussant: Stefan Illich-Edlinger, University of St. Gallen

Implications of a CFO's Dual Accountability for Communication in Strategic Decision-Making

Stefan Illich-Edlinger, University of St. Gallen

Discussant: Dan Way, Clemson University

3.02: Employee Rewards and Feedback (Mixed Methods)

Accounting - 1.8 CH

Moderator: Ala Ahmed Mokhtar, University of Waterloo

Work for Money: the Behavioral Effects of Feedback Format on Employees' Performance

Lulu Di, Jinan University

Wei Jiang, Jinan University

Jason Kuang, Georgia Institute of Technology

Suyun (Sue) Wu, Georgia Institute of Technology

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

Does the Effect of Reward Frequency on Performance Depend on Reward Type?

Andrew H. Newman, University of South Carolina

Ivo D. Tafkov, Georgia State University

Nathan Waddoups, University of Denver

Grazia Xiong, University of South Carolina

Discussant: Wioleta Celina Olczak, Marquette University

Wednesday, January 6, 2021 (continued)

7:00 am–8:30 am EST

The "What," "Why," and "How" in Narrative Feedback: Effects on Performance

Jan Lampe, WHU–Otto Beisheim School of Management

Utz Schaeffer, WHU–Otto Beisheim School of Management

Daniel Schaupp, WHU–Otto Beisheim School of Management

Discussant: Ala Ahmed Mokhtar, University of Waterloo

3.03: Performance Measurement and Evaluation (Mixed Methods)

Accounting - 1.8 CH

Moderator: Maximilian Margolin, RSM Erasmus University

Disentangling the Bright and Dark Sides of Transparency—An Integrated Analysis of Psychological Consequences

Daniel Schaupp, WHU–Otto Beisheim School of Management

Utz Schaeffer, WHU–Otto Beisheim School of Management

Till Remmers, WHU–Otto Beisheim School of Management

Discussant: Hrishikesh Desai, Arkansas State University

Managers' Self-Serving Incentives: Information Avoidance in Performance Evaluation

Farah Maham Arshad, The University of Manchester

Discussant: Margaret B Shackell, Ithaca College

Delegation of Task Allocation Authority and the Value of Communication When Performance Measures are Imperfect

Anna Rohlfing-Bastian, Goethe-Universität Frankfurt

Anja Schöttner, Humboldt University of Berlin

Discussant: Maximilian Margolin, RSM Erasmus University

3.04: Innovation and Creativity (Mixed Methods)

Accounting - 1.8 CH

Moderator: David Stubing, George Mason University

Nonfinancial Performance Measures and Risk Taking: Evidence from the Oil and Gas Industry

M. J. Kim, University of Illinois at Urbana-Champaign

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

Innovation Orientation and Employee Non-Wage Compensation

Yingfei (Fiona) Wang, National University of Singapore

Discussant: Christoph Feichter, WU Vienna University of Economics and Business

Team Structure for Tough Cookies: An Empirical Study of Team Resilience in Creative Teams

Aleksandra Klein, WU Vienna University of Economics and Business

Discussant: Tineke Distelmans, Vlerick Business School / KU Leuven

Wednesday, January 6, 2021 (continued)

7:00 am–8:30 am EST

3.05: Incentives and Compensation (Experimental)

Accounting - 1.8 CH

Moderator: Michael Majerczyk, Georgia State University

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

Miriam Kristina Maske, Bundeswehr University Munich

Matthias Sohn, European University Viadrina

Bernhard Hirsch, Bundeswehr University Munich

Discussant: Darin Holderness, West Virginia University

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

Carolyn Victoria Deller, University of Pennsylvania

Santiago Gallino, University of Pennsylvania

Discussant: Jacob Theodore Zureich, Emory University

Uncertain Gifts: How Much Does Good Intent Matter?

Andreas Ostermaier, University of Southern Denmark

Peter Schaefer, Technical University of Munich

Discussant: Michael Majerczyk, Georgia State University

2021 CGMA Teaching Symposium Wednesday, January 6, 2021

2:30 pm–3:20 pm EST

Six Strategies for Increasing Engagement in Any Accounting Class

Accounting - 1.0 CH

Introduction: Matthew T. Sooy, Western University

Wendy Tietz, Kent State University

3:30 pm–4:20 pm EST

Course Design, Assessment, and Academic Integrity: A Student Panel

Accounting - 1.0 CH

Moderator: Matthew T. Sooy, Western University

Panelists: Alaa Malik, Undergraduate, Tulane University

Anna Mar, Recent Graduate, Portland State University

Divine Nwaokocha, Graduate, Western University

Zach Wagner Taylor, Graduate, The Pennsylvania State University

2021 Management Accounting Section Midyear Meeting: Research Conference Wednesday, January 6, 2021

5:00 pm–6:30 pm EST

Concurrent Sessions

4.01: Performance Measurement and Evaluation (Experimental)

Accounting - 1.8 CH

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

An fMRI Investigation of the Neurocognitive Processing of Strategies and Measures

William B. Tayler, Brigham Young University

Paul W. Black, Auburn University

Jeffrey Williams, Utah Valley University

Thomas O. Meservy, Brigham Young University

C. Brock Kirwan, Brigham Young University

Discussant: Brian Joseph White, The University of Texas at Austin

Relative Performance Information, Advice-Seeking, and Trust in the Supervisor

Ta-Tung Stephanie Cheng, University of Wyoming

Discussant: Andrew H. Newman, University of South Carolina

Differing Perceptions of and Preferences for Human-Driven and Artificial Intelligence-Driven Evaluation Systems

Jasmijn Bol, Tulane University

Conner Brown, University of Pittsburgh

Lisa LaViers, Tulane University

Discussant: Michael Yip, University of Illinois at Urbana-Champaign

4.02: Monitoring and Incentives (Archival)

Accounting - 1.8 CH

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

Gender Differences in Monitoring and the Leadership Gap

Fei Du, University of Illinois at Urbana-Champaign

David Hendrik Erkens, Georgetown University

Kehan Xu, The Chinese University of Hong Kong

Discussant: Jianxin Gong, California State University, Fullerton

How Does Supplemental Employment Impact Primary Employment?

Hashim Zaman, Harvard University

Discussant: Michal Matejka, Arizona State University

Social Performance Incentives in Mission-Driven Firms.

Sun-Moon Jung, Seoul National University

Jae Yong Shin, Seoul National University

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

Wednesday, January 6, 2021 (continued)

5:00 pm–6:30 pm EST

4.03: Control Systems (Experimental)

Accounting - 1.8 CH

Moderator: Jeremy Douthit, The University of Arizona

The Effect of Internal Information Quality on Corporate Social Responsibility Performance

Brent Lao, Illinois State University

Gregory P. McPhee, Clemson University

Discussant: Jordan Samet, University of Illinois at Urbana-Champaign

The Effect of Enabling Controls on Learning-by-Doing

Yuelong Ma, The University of Western Australia

Stijn Masschelein, The University of Western Australia

Discussant: Khim Kelly, University of Central Florida

Rethinking Positive versus Negative Reciprocity: Father Time Weighs In

Jordan Samet, University of Illinois at Urbana-Champaign

Karl Schuhmacher, Emory University

Kristy L Towry, Emory University

Jacob Theodore Zureich, Emory University

Discussant: Jeremy Douthit, The University of Arizona

4.04: Control Systems (Archival)

Accounting - 1.8 CH

Moderator: Will Demere, University of Missouri

An Empirical Analysis of Subordinate Performance When the Supervisor Works from Home

In Gyun Baek, University of Wisconsin–Madison

Discussant: Ayung Tseng, Indiana University Bloomington

CEO Overconfidence, Moral Hazard and Investment

Jie Tian, University of Waterloo

Ramji Balakrishnan, The University of Iowa

George Drymiotis, Texas Christian University

Konduru Sivaramakrishnan, Rice University

Joyce Tian, University of Waterloo

Discussant: Luke Weiler, San Jose State University

When and Where Does the Tournament Prize Matter?

Sang Woo Ahn, Seoul National University

Jeong-Hoon Hyun, NEOMA Business School

Jae Yong Shin, Seoul National University

Discussant: Will Demere, University of Missouri

Wednesday, January 6, 2021 (continued)

5:00 pm–6:30 pm EST

4.05: Control Systems (Mixed Methods)

Accounting - 1.8 CH

Moderator: Florian Elsinger, RSM Erasmus University

Communicated Value Statements, Personal Norms and the Intention to Follow Pro-Environmental Behavior

Andson Braga de Aguiar, University of Sao Paulo

Discussant: Florian Elsinger, RSM Erasmus University

Does Learning by Disaggregating Accelerate Learning by Doing? The Effect of Disaggregation on Demand Forecast Accuracy

Ewelina Forker, Emory University

Isabella Grabner, WU Vienna University of Economics and Business

Karen L. Sedatole, Emory University

Discussant: Julia Nasev, Ludwig-Maximilians-Universität, Munich

“Faith at Work”: The Role of Religious/Spiritual Values in Management Control

Chris Akroyd, Oregon State University

Heather Lynn Pesch, Oregon State University

Discussant: Huaxiang Yin, Nanyang Technological University

2021 AAA Management Accounting Section IMA Doctoral Consortium

Generously Supported by the Institute of Management Accountants
Thursday, January 7, 2021

10:00 am–10:30 am EST

Welcome and Small Group Introductions

Jason Brown, Indiana University, Co-Director of the 2021 IMA Doctoral Colloquium

10:30 am–11:30 am EST

Surviving, Thriving in the PhD Program and Beyond

Personal Development - 1.2 CH

Wei Cai, Columbia University

Khim Kelly, University of Central Florida

Melissa Martin, University of Illinois at Chicago

11:30 am–12:00 pm EST

Break

Thursday, January 7, 2021 (continued)

12:00 pm–1:00 pm EST

Researching Outside the Box

Accounting - 1.2 CH

Christopher Ittner, University of Pennsylvania

1:00 pm–1:30 pm EST

A Message from the IMA

Kip Krumwiede, IMA

1:30 pm–2:00 pm EST

Break

2:00 pm–3:00 pm EST

Navigating a Turbulent Job Market

Personal Development 1.2 CH

Anne Farrell, Miami University

Christoph Feichter, WU Vienna University of Economics and Business

Adam Presslee, University of Waterloo

3:00 pm–3:30 pm EST

Break

3:30 pm–4:30 pm EST

Roundtable Q&A

With resident faculty in one of the following groups:

1st and 2nd year Students

3rd and 4th year Students

5th year Students and Beyond

4:30 pm–4:35 pm EST

Closing Comments

Martin Holzhaecker, Michigan State University, Co-Director of the 2021 IMA Doctoral Colloquium

Notes on MAS PhD Student Mentorship Program: Mentorship Program participants should reach out to their assigned faculty mentor to schedule a meeting at their own time.

2021 CGMA Teaching Symposium Thursday, January 7, 2021

2:30 pm–3:20 pm EST

Accounting for Slavery: Lessons and Legacies from the Archives of Plantation Slavery

Accounting - 1.0 CH

Introduction: Serena Loftus, Tulane University

Caitlin Rosenthal, Author

3:30 pm–4:20 pm EST

Creating an Anti-Racist Learning Environment

Behavioral Ethics - 1.0 CH

Introduction: Romana Autrey, Willamette University

Alexis Braly James, Construct the Present

5:00 pm–5:50 pm EST

Anti-Racist Classroom Training

Space is limited. Separate registration is required.

Behavioral Ethics - 1.0 CH

Introduction: Romana Autrey, Willamette University

Alexis Braly James, Construct the Present

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

7:00 am–8:30 am EST

Concurrent Sessions

5.01: IMA Case Presentation: The 360

Margaret H. Christ, The University of Georgia

5.02: Budgeting and Target Setting (Experimental)

Accounting - 1.8 CH

Moderator: Ann C. Dzuranin, Northern Illinois University

The Ratchet Effect in Teams: The Impacts of Learning and Inequity Aversion

Mami Koyama, Kobe University

Discussant: Jongwoon Choi, University of Wisconsin–Madison

Friday, January 8, 2021 (continued)

7:00 am–8:30 am EST

The Effects of Forecast Uncertainty and Time Pressure on Honesty and Hedging in Budget Slack

Anne M. Farrell, Miami University

Sean A. Peffer, University of Kentucky

Kristian Rotaru, Monash University

Axel Klaus-Dieter Schulz, La Trobe University

Discussant: Grazia Xiong, University of South Carolina

The Effect of Past Performance and Task Type on Managers' Target Setting Decisions: An Experimental Investigation

Markus C. Arnold, University of Bern

Martin Artz, University of Münster

Ivo D. Tafkov, Georgia State University

Discussant: Ann C. Dzurainin, Northern Illinois University

5.03: Chief Executive Officers (Archival)

Accounting - 1.8 CH

Moderator: Mirko Stanislav Heinle, University of Pennsylvania

Structure Homogeneity in CEO Compensation.

Danya Mi, Georgia State University

Discussant: Ana Maria Albuquerque, Boston University

The Conflict Between Chief Executive Officer Power and Different Measures of Environmental Disclosure.

Jacqueline J. Wukich, Case Western Reserve University

Discussant: Monica Kabutey, University of North Texas

Relative Performance Evaluation and Disclosure Substitution

Melissa Martin, University of Illinois at Chicago

Oscar Timmermans, Maastricht University

Discussant: Mirko Stanislav Heinle, University of Pennsylvania

5.04: Incentives and Compensation (Experimental)

Accounting - 1.8 CH

Moderator: Victor Maas, University of Amsterdam

Enhancing the Sorting Role of Promotions: The Effect of Learning Responsibility

Virginia Galster, WHU–Otto Beisheim School of Management

Utz Schaeffer, WHU–Otto Beisheim School of Management

Victor van Pelt, WHU–Otto Beisheim School of Management

Discussant: Heba Yousef M. Abdel-Rahim, University of Toledo

Friday, January 8, 2021 (continued)

7:00 am–8:30 am EST

The Effects of Managerial Discretion in Settings with Multiple Effort Dimensions: Experimental Evidence

Markus C. Arnold, University of Bern

Kai Alexander Bauch, University of Bern

Discussant: Gregory P. McPhee, Clemson University

In Search of Informed Discretion (Revisited): Are Managers Concerned about Appearing Selfish?

Bart Dierynck, Tilburg University

Jesse van der Geest, Tilburg University

Victor van Pelt, WHU–Otto Beisheim School of Management

Discussant: Victor Maas, University of Amsterdam

5.05: Performance Measures and Innovation (Mixed Methods)

Accounting - 1.8 CH

Moderator: Karl Schuhmacher, Emory University

The Impact of Private Channel on Information Disclosure - Evidence from Board Network and R&D Narrative

Jing Dai, Southwestern University of Finance and Economics

Nan Hu, Xi'an Jiaotong University

Rong Huang, Fudan University

Xingnan Xue, Xi'an Jiaotong University

Discussant: Jeremiah Bentley, University of Massachusetts Amherst

Performance Evaluation for R&D-Employees: The Drawbacks of Nonfinancial Measures and How to Mitigate Them

Markus Wabnegg, WU Vienna University of Economics and Business

Discussant: Daniel Schaupp, WHU–Otto Beisheim School of Management

The Oscar Curse in the Open Innovation Community: The Effects of Discretionary Recognition Reward on the User's Subsequent Innovation Performance

Erdem Dogukan Yilmaz, INSEAD

Shanming Liu, ESSEC Business School

Discussant: Karl Schuhmacher, Emory University

8:30 am–9:00 am EST

Wiley Coffee Break

2021 CGMA Teaching Symposium Friday, January 8, 2021

2:30 pm–3:20 pm EST

Accounting Education: Looking Back and Looking Ahead

Accounting - 1.0 CH

Moderator: Joel A. Owens, Portland State University

Panelists: Tracie Miller-Nobles, Austin Community College
Martin E. Persson, University of Illinois at Urbana-Champaign

3:30 pm–4:20 pm EST

On the Future of Academia: Hearing from Chairs and Deans

Accounting - 1.0 CH

Moderator: Joel A. Owens, Portland State University

Panelists: Markus Ahrens, Saint Louis Community College, Meramec
Ella Mae Matsumura, University of Wisconsin
Lynnette Woods, Shaw University

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

5:00 pm–6:30 pm EST

Concurrent Sessions

6.01: Informal Control and Contract Framing (Experimental)

Accounting - 1.8 CH

Moderator: Elien Voermans, KU Leuven

The Effect of Charitable Prosocial Contracts versus Cash Contracts on Employee Effort and Misreporting

Joseph Johnson, University of Central Florida

Khim Kelly, University of Central Florida

Yu Tian, University of Central Florida

Discussant: Zhiping Mao, The University of Arizona

Ambiguous Sticks and Carrots: The Effect of Contract Framing and Payoff Ambiguity on Employee Effort

Joe Burke, Indiana University Bloomington

Kristy L. Towry, Emory University

Donald Young, Indiana University

Jacob Theodore Zureich, Emory University

Discussant: Conor Brown, University of Pittsburgh

Friday, January 8, 2021 (continued)

5:00 pm–6:30 pm EST

Moving from Carrots and Sticks to Peas and Carrots: The Importance of Organizational Culture When Choosing Contract Frames

Jeffrey Hales, The University of Texas at Austin

Wenqian Hu, Georgia Institute of Technology

Jordan Samet, University of Illinois at Urbana-Champaign

Discussant: Elien Voermans, KU Leuven

6.02: White Collar Crime (Mixed Methods)

Accounting - 1.8 CH

Moderator: Hariharan Ramasubramanian, Michigan State University

Layers of Accountability: The Influential Mechanisms that Push Individuals to Participate in Group Fraud or Support Their Resistance

Christie Hayne, University of Illinois at Urbana-Champaign

Pujawati Mariestha Gondowijoyo, Queen's University

Pamela Rae Murphy, Queen's University

Discussant: Heather Lynn Pesch, Oregon State University

Seeking Justice: CEO Pay Ratio and Employee Whistleblowing

John H. Evans III, University of Pittsburgh

Mark Ma, University of Pittsburgh

Discussant: Hariharan Ramasubramanian, Michigan State University

Contract Features and the Informativeness of Insider Trades

Brian Cadman, The University of Utah

Mate Szeles, University of Amsterdam

Discussant: Peter Demerjian, University of Illinois at Chicago

6.03: Budgeting and Target Setting (Mixed Methods)

Accounting - 1.8 CH

Moderator: Pablo Casas-Arce, Arizona State University

Budgetary Process from the Perspective of Clinical Managers

Gisele Cristina Santos, University of Sao Paulo

Carlos Alberto Grespan Bonacim, University of Sao Paulo

Discussant: Staci Kenno, University of Detroit Mercy

Target Setting in Hierarchies: The Role of Middle Managers

Jan Bouwens, University of Amsterdam

Christian Hofmann, Ludwig Maximilian University of Munich

Nina Schwaiger, Ludwig Maximilian University of Munich

Discussant: Pablo Casas-Arce, Arizona State University

Capital Budgeting Decisions, Cash Flow Forecasts, and Management Accountants' Motivated Reasoning: A Field Study

Marc Wouters, Karlsruhe Institute of Technology

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

Friday, January 8, 2021 (continued)

5:00 pm–6:30 pm EST

6.04: Management Control (Mixed Methods)

Accounting - 1.8 CH

Moderator: J. Christian Plesner Rossing, University of Tampa

Measurement Diversity and Subjectivity of Performance Targets: A Field Study of Goal Perceptions, Feedback-Seeking Behavior, and Extrinsic Satisfaction

Lorenzo Patelli, University of Denver

Discussant: Jasmijn Bol, Tulane University

Framing of Healthcare Performance in China's Public Hospital Field: An Ethnographic Study

Pingli Li, University of Southampton

Xuegang Cui, Beijing Normal University

Discussant: Ryan Stack, Queens University

How to Mitigate the Loss of Creative Talent: A Multilevel Management Control Perspective

Isabella Grabner, WU Vienna University of Economics and Business

Mischa Seiter, University of Ulm

Markus Wabnegg, WU Vienna University of Economics and Business

Henning Wirth, Zeppelin University

Discussant: J. Christian Plesner Rossing, University of Tampa

6.05: Feedback and Team Dynamics

Accounting - 1.8 CH

Moderator: Richard D. Mautz, The University of Georgia

Demand-Driven Feedback Systems and Employee Creativity

Bart Dierynck, Tilburg University

Cardin Masselink, Tilburg University

Discussant: Xinyu Zhang, Cornell University

Role of Team Identity and Transactive Memory in Team Effectiveness

Aishwaryya Deore, Michigan State University

Ranjani Krishnan, Michigan State University

Xue Yang, Michigan State University

Discussant: Suyun Wu, Georgia Institute of Technology

Does Feedback Matter? The Impact of Incentive Type and Feedback on Creativity

Alisa Gabrielle Brink, Virginia Commonwealth University

Bernhard E. Reichert, Virginia Commonwealth University

Matt Matthew Sarji, Virginia Commonwealth University

Discussant: Richard D. Mautz, The University of Georgia

Saturday, January 9, 2021

9:00 am–10:30 am EST

Award Presentations

Midyear Meeting Awards

Midyear Meeting Best Paper Award

***CPA Canada Journal of Management Accounting Research* Best Paper**

AICPA Impact on Management Accounting Practice Award

AICPA Lifetime Contribution to Management Accounting Award

Annual Meeting Awards

Best Early Career Researcher

Best Management Accounting Paper

IMA Jim Bulloch Award

IMA Outstanding Doctoral Dissertation

IMA Outstanding Doctoral Dissertation Runner Up

Notable Contribution to Management Accounting Literature

Management Accounting Section President Service Award

**JMAR Forum: The Interface between Managerial
Accounting and Tax
Saturday, January 9, 2021**

10:45 am–12:15 pm EST

JMAR Forum: The Interface between Managerial Accounting and Tax

Tax - 1.8 CH

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

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

Board Risk Oversight and Corporate Tax-Planning Practices

Mark Beasley, North Carolina State University

Nathan Goldman, North Carolina State University

Kristin Lewellen, North Carolina State University

Michelle McAllister, Northern Arizona University

Transfer Pricing and Location Choice of Intangibles—Spillover and Tax Avoidance Through Profit Shifting

Rebecca Reineke, Leibniz University Hannover

Katrin Weiskirchner-Merten, WU Vienna University of Economics and Business

International Transfer Pricing: MNE Dependency on Knowledge of External Tax Consultants

Martine Cools, KU Leuven

J. Christian Plesner Rossing, University of Tampa

Panelists: Martine Cools, KU Leuven

Scott Dyreng, Duke University

Nathan Goldman, North Carolina State University

Katrin Weiskirchner-Merten, WU Vienna University of Economics and Business