

Time

10.00 h - 11.00 h	Check-in - Foyer G & H
-------------------	------------------------

Plenary Session - Room: Jürgen Weber Auditorium

11.00 h - 11.20 h	Welcome Address	IMC - Faculty
11.20 h - 12.20 h	Juggling Bytes and Beliefs: The High Wire Act of Modern Management Controls in a Data Driven and ESG Conscious Era	Melissa Martin University of Illinois Chicago

12.20 h - 13.30 h	Light Lunch - Foyer G & H
-------------------	---------------------------

**Parallel Session 1 A
Room: Jürgen Weber Auditorium**

Chair: Nan Jiang

Time	Title	Authors
13.30 h - 13.50 h	The Role of Bad Managers	Saskia Opitz
13.50 h - 14.10 h	Beyond Tunnel Vision: Performance Measure Overlap in TMT Incentives and Long-term Performance	Alexander van Slooten, Sebastian Firk, Paula van Veen-Dirks
14.10 h - 14.30 h	Granted and Applied Discretion in Clawing Back Performance-based Payments – Effects on Honesty in Reporting	Fabian Müller, Burkhard Pedell, Lukas Schilling, Ann Tank
14.30 h - 14.50 h	Fraud Dynamics and Controls in Organizations: A Replication and Social-Norm-Theory Extension	Alexandra Eckert, Matthias Meyer

**Parallel Session 1 B
Room: G-003**

Chair: Fabien Ize

Title	Authors
Spectator or monitoring effect? How supervisor presence influences peer sabotage under varying incentive schemes	Thorsten Knauer, Svenja Marsula, Sandra Winkelmann
Navigating Change: The Effects of Goal Horizon and Goal-based Compensation on Employee Adaptability	Marte Abts, Martine Cools, Sabra Khajehnejad, Alexandra Van den Abbeele
Nudging corporate investment decisions towards sustainability – Can corporate investment decisions be influenced by how CO2 information is presented?	Tom Gubini, Jennifer Zeidler
Can greenhouse gas disclosure bias investor decisions? Experimental evidence on a net zero fallacy.	Marco Meier, Christian Friedrich

**Parallel Session 1 C
Room: C-004**

Chair: Gianluca Delfino

Title	Authors
Accounting for digital transformation – restoring and transforming promises	Oliver Lindqvist Parbratt
Exploring accountants aversion towards algorithms - A comprehensive framework for the reliance on intelligent decision aids	Christian Ertel
Beyond Functionality: Agile Methodologies, Accounting Practices, and the Symbolic Transformation of Organizational Culture	Avo Schönbohm, Lukas Löhlein
Hybridization of Nonfinancial and Financial KPIs at Siemens in the Context of Institutional Logics	Jonas Albers, Thomas M. Fischer

**Round Table Session 1
Room: G-102**

Chair: Daniel Schaupp

Time	Title	Authors
13.30 h - 14.50 h	The role of relative performance information and knowledge requestor anonymity in knowledge sharing	Albert Dongó, Stephan Kramer, Marcel van Rinsum
	The role of environmental management accounting in translating green knowledge capital into competitive advantage	Kaveh Asiaei, Zabihollah Rezaee, Hassan Yazdifar, Nick Bontis
	Is this time right for SMART management accountants? Challenges for management accounting professionals in the SMART economy	Ewa Walińska, Justyna Dobroszek, Tetiana Paientko
	Dark Traits in Accounting Research: A Systematic Review and Suggestions for Future Research on Corporate Psychopathy Through the Lens of Managerial Accounting and Control	Florian Fuchs

**Round Table Session 2
Room: G-103**

Chair: Marko Reimer

Title	Authors
The effect of value-based management on firm risk and the moderating role of performance	Michael Bleicher, Robert Obermaier
Does digitalization in management accounting and control increase corporate performance? The mediating role of operational planning and budgeting	Robert Rieg, Patrick Ulrich
Importance of Corporate Social Responsibility Criteria: Exploring Management Styles	Lili Kihn, Salme Näsi

Time

14.50 h - 15.15 h	Coffee Break - Foyer G & H & C
----------------------	---

Parallel Session with Discussant 2 A Room: Jürgen Weber Auditorium Chair: Julia Ortner				Parallel Session with Discussant 2 B Room: G-003 Chair: Michael Wolff			Parallel Session with Discussant 2 C Room: C-004 Chair: Nathalie Repenning		
Time	Title	Authors	Discussant	Title	Authors	Discussant	Title	Authors	Discussant
15.15 h - 15.45 h	Changing the Game: The Behavioral Effects of Leaderboard Formatting in the Presence of Measurement Noise	Eddy Cardinaels, Bart Dierynck, Pirke van Meurs	Anna Ressi	Supervisor Behavior in Times of External Performance Pressure	Wei Cai, Matthias Mahlendorf , Fan Wu	Martin Artz	Affective rhythms: The role of atmosphere as quasi-object in shaping accounting practice	David Crvelin	Kai DeMott
15.45 h - 16.15 h	Crossing the Finish Line: The Impact of Relative Performance Information on Employees' Completion of Voluntary Training Programs	Philip Autenrieth , Christoph Feichter, Mischa Seiter	Albert Dongo	Employee performance and mental well-being: The mitigating effects of transformational leadership during crisis	Kristina Czura, Florian Englmaier, Hoa Ho , Lisa Spantig	Matthias Mahlendorf	Financial forecasting as illusion: How actors foster emotional trust in numbers	Kai DeMott , Claudine Mangen	David Crvelin

16:15 h - 16.45 h	Coffee Break - Foyer G & H & C
----------------------	---

Parallel Session with Discussant 3 A Room: Jürgen Weber Auditorium Chair: Robert Gillenkirch				Parallel Session with Discussant 3 B Room: G-003 Chair: Asiaei Kaveh			Parallel Session with Discussant 3 C Room: C-004 Chair: Lukas Löhlein		
Time	Title	Authors	Discussant	Title	Authors	Discussant	Title	Authors	Discussant
16.45 h - 17.15 h	ESG Information and Analysts' Forecasts Accuracy: Evidence from Analysts' Research Reports	Karina Konieczny, Katharina Weiß	Yannik Gehrke	Do accounting skills and use drive firm performance? Evidence from a field experiment with entrepreneurs	Sofia Lourenco, David Derichs, Teemu Malmi , Teemu Laine, Kati Kouhia-Kuusisto	Mischa Seiter	Accounting visibility and its shadows	Daniel Martinez	Vera Linke
17.15 h - 17.45 h	Beyond the Horizon: Carbon Targets and Corporate Emission Reduction	Yannik Gehrke , Gabriel Koerhuis, Michael Wolff	Thomas Keusch	Externalities of Financial Reporting Regulation on Management Control Systems	Beatriz Garcia Osma, Jacobo Gomez-Conde , Araceli Mora	Melanie Feldhues	Nested Judgements	Vera Linke	Daniel Martinez

17.45 h - 18.00 h	Coffee Break - Foyer G & H & C
----------------------	---

Plenary Session - Room: Jürgen Weber Auditorium	
18.00 h - 19.00 h	Modernizing financial steering Alexander Lind Merck KGaA

19.00 h	Dinner Vaulted cellar of the WHU - Otto Beisheim School of Management
---------	--

Time

08.45 h - 09.00 h	Welcome Coffee - Foyer G & H
-------------------	------------------------------

Parallel Session with Discussant 4 A Room: Jürgen Weber Auditorium				Parallel Session with Discussant 4 B Room: G-003			Parallel Session with Discussant 4 C Room: C-004		
Chair: Friedrich Sommer				Chair: Klaus Derfuss			Chair: Vera Linke		
Time	Title	Authors	Discussant	Title	Authors	Discussant	Title	Authors	Discussant
09.00 h - 09.30 h	From Victims to Perpetrators: Unraveling the Ripple Effect of Dishonest Reporting in Organizational Budgeting	Tim Schwertner, Miriam Maske, Matthias Sohn	Fabien Ize	Is It Me or Is It You? Director-CEO Forename Commonality, Implicit Egotism, and CEO Compensation	Sebastian Firk, Jan Hennig, Hauke Meyer	Marko Reimer	Beyond Sight, Not Oversight: The Remote Work Paradox of Autonomy and Control	Gianluca Delfino, Anna Missaglia	Leona Wiegmann
09.30 h - 10.00 h	The effect of decision-making transparency on the diffusion of knowledge in organizations	Fabien Ize	Victor van Pelt	Do Retail Stores Benefit from Headquarter Site Visits? Knowledge Exchange and Knowledge Spillover Effects	Jan Bouwens, Nan Jiang, Peter Kroos, Jingwen Zhang	Jan Lampe	Interacting with the crowd on social media: accountability in times of natural disasters	Zhengqi Guo, Matthew Hall, Leona Wiegmann, Richard Pucci	Gianluca Delfino

10.00 h - 10.15 h	Coffee Break - Foyer G & H & C
-------------------	--------------------------------

Plenary Session - Room: Jürgen Weber Auditorium	
10.15 h - 11.15 h	Governing through Performance measurement? Reflecting on how performance measurement is increasingly entangled in corporate and citizens' governance and its implications.
	Afshin Mehrpouya University of Edinburgh

11.15 h - 11.30 h	Coffee Break - Foyer G & H & C
-------------------	--------------------------------

Parallel Session 5 A Room: Jürgen Weber Auditorium			Parallel Session 5 B Room: G-003		Parallel Session 5 C Room: C-004	
Chair: Nils Crasselt			Chair: Melanie Feldhues		Chair: Leona Wiegmann	
Time	Title	Authors	Title	Authors	Title	Authors
11.30 h - 11.50 h	Navigating Uncertainty: Human vs. Algorithmic Forecasting Approaches in Times of Crisis	Alessandra Huydts, Klaus Möller	A complementarity perspective on the 'roots' of and 'routes' to psychological ownership – the interplay between financial managers' autonomy, organizational tenure, and perceived justice	Sina Feldermann, Klaus Derfuss, Martin Hiebl	When accounting becomes too explicit to engage: a study of emotions, reflexivity, and detachment	Nathalie Repenning, Lukas Löhlein, Utz Schäffer
11.50 h - 12.10 h	A second look at free cash flow and the agency problem in the asymmetrical behavior of selling, general, and administrative costs	Thomas Kaspereit, Ahsan Habib, Yuwen Cai	Intrinsic motivation: impact on management accountants' role ambiguity and job satisfaction	Wilmar de Munnik, Paula van Veen-Dirks, Sandra Tillema, Jim Emanuels	Boundary spanning roles in performance management: A case study on the process for lateral coordination	Keita Inoue
12.10 h - 12.30 h	Turning Fixed Costs into Allies – Embracing the Power of Cost Rigidity in Negotiations	André Hoppe	Management Accountants as Business Partners: Unravelling the Innovation Dilemma of a Management Fashion	Avo Schönbohm, Ulf Diefenbach, Solveig Reißig-Thust, Michael Graffius	The dynamics of risk management - A systematic literature review from the interpretative research paradigm	Henk Ruiter, Ed Vosselman, Koos Wagenveld

12.30 h - 14.00 h	Closing Words & Light Lunch - Foyer G & H
-------------------	---