

**Time**

10.00 h - 11.00 h	<b>Check-in - Foyer G &amp; H</b>
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**Plenary Session - Room: Jürgen Weber Auditorium**

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

12.20 h - 13.30 h	<b>Light Lunch - Foyer G &amp; H</b>
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**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	<b>Saskia Opitz</b>
13.50 h - 14.10 h	Beyond Tunnel Vision: Performance Measure Overlap in TMT Incentives and Long-term Performance	<b>Alexander van Slooten</b> , 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, <b>Lukas Schilling</b> , Ann Tank
14.30 h - 14.50 h	Fraud Dynamics and Controls in Organizations: A Replication and Social-Norm-Theory Extension	Alexandra Eckert, <b>Matthias Meyer</b>

**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, <b>Svenja Marsula</b> , Sandra Winkelmann
Navigating Change: The Effects of Goal Horizon and Goal-based Compensation on Employee Adaptability	<b>Marte Abts</b> , 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, <b>Jennifer Zeidler</b>
Can greenhouse gas disclosure bias investor decisions? Experimental evidence on a net zero fallacy.	<b>Marco Meier</b> , Christian Friedrich

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

**Chair: Gianluca Delfino**

Title	Authors
Accounting for digital transformation – restoring and transforming promises	<b>Oliver Lindqvist Parbratt</b>
Exploring accountants aversion towards algorithms - A comprehensive framework for the reliance on intelligent decision aids	<b>Christian Ertel</b>
Beyond Functionality: Agile Methodologies, Accounting Practices, and the Symbolic Transformation of Organizational Culture	<b>Avo Schönbohm</b> , Lukas Löhlein
Hybridization of Nonfinancial and Financial KPIs at Siemens in the Context of Institutional Logics	<b>Jonas Albers</b> , 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	<b>Albert Dongó</b> , Stephan Kramer, Marcel van Rinsum
	The role of environmental management accounting in translating green knowledge capital into competitive advantage	<b>Kaveh Asiaei</b> , 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, <b>Justyna Dobroszek</b> , 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	<b>Florian Fuchs</b>

**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	<b>Michael Bleicher</b> , Robert Obermaier
Does digitalization in management accounting and control increase corporate performance? The mediating role of operational planning and budgeting	<b>Robert Rieg</b> , Patrick Ulrich
Importance of Corporate Social Responsibility Criteria: Exploring Management Styles	<b>Lili Kihn</b> , Salme Näsi

**Time**

14.50 h - 15.15 h	<b>Coffee Break - Foyer G &amp; H &amp; C</b>
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Parallel Session with Discussant 2 A Room: Jürgen Weber Auditorium				Parallel Session with Discussant 2 B Room: G-003			Parallel Session with Discussant 2 C Room: C-004		
Chair: Julia Ortner				Chair: Michael Wolff			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, <b>Pirke van Meurs</b>	Anna Ressi	Supervisor Behavior in Times of External Performance Pressure	Wei Cai, <b>Matthias Mahlendorf</b> , Fan Wu	Martin Artz	Affective rhythms: The role of atmosphere as quasi-object in shaping accounting practice	<b>David Crvelin</b>	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	<b>Philip Autenrieth</b> , Christoph Feichter, Mischa Seiter	Albert Dongo	Employee performance and mental well-being: The mitigating effects of transformational leadership during crisis	Kristina Czura, Florian Englmaier, <b>Hoa Ho</b> , Lisa Spantig	Matthias Mahlendorf	Financial forecasting as illusio: How actors foster emotional trust in numbers	<b>Kai DeMott</b> , Claudine Mangen	David Crvelin

16:15 h - 16.45 h	<b>Coffee Break - Foyer G &amp; H &amp; C</b>
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Parallel Session with Discussant 3 A Room: Jürgen Weber Auditorium				Parallel Session with Discussant 3 B Room: G-003			Parallel Session with Discussant 3 C Room: C-004		
Chair: Robert Gillenkirch				Chair: Kaveh Asiaei			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, <b>Katharina Weiß</b>	Yannik Gehrke	Do accounting skills and use drive firm performance? Evidence from a field experiment with entrepreneurs	Sofia Lourenco, David Derichs, <b>Teemu Malmi</b> , Teemu Laine, Kati Kouhia-Kuusisto	Mischa Seiter	Accounting visibility and its shadows	<b>Daniel Martinez</b>	Vera Linke
17.15 h - 17.45 h	Beyond the Horizon: Carbon Targets and Corporate Emission Reduction	<b>Yannik Gehrke</b> , Gabriel Koerhuis, Michael Wolff	Thomas Keusch	Externalities of Financial Reporting Regulation on Management Control Systems	Beatriz Garcia Osma, <b>Jacobo Gomez-Conde</b> , Araceli Mora	Melanie Feldhues	Nested Judgements	<b>Vera Linke</b>	Daniel Martinez

17.45 h - 18.00 h	<b>Coffee Break - Foyer G &amp; H &amp; C</b>
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<b>Plenary Session - Room: Jürgen Weber Auditorium</b>									
18.00 h - 19.00 h	<b>Modernizing financial steering</b>								<b>Alexander Lind</b> <b>Merck KGaA</b>

19.00 h	<b>Dinner</b> Vaulted cellar of the WHU - Otto Beisheim School of Management								
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**Time**

08.45 h - 09.00 h	<b>Welcome Coffee - Foyer G &amp; H</b>
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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	<b>Tim Schwertner</b> , Miriam Maske, Matthias Sohn	Fabien Ize	Is It Me or Is It You? Director-CEO Forename Commonality, Implicit Egotism, and CEO Compensation	<b>Sebastian Firk</b> , Jan Hennig, Hauke Meyer	Marko Reimer	Beyond Sight, Not Oversight: The Remote Work Paradox of Autonomy and Control	<b>Gianluca Delfino</b> , Anna Missaglia	Leona Wiegmann		
09.30 h - 10.00 h	The effect of decision-making transparency on the diffusion of knowledge in organizations	<b>Fabien Ize</b>	Victor van Pelt	Do Retail Stores Benefit from Headquarter Site Visits? Knowledge Exchange and Knowledge Spillover Effects	Jan Bouwens, <b>Nan Jiang</b> , Peter Kroos, Jingwen Zhang	Jan Lampe	Interacting with the crowd on social media: accountability in times of natural disasters	Zhengqi Guo, Matthew Hall, <b>Leona Wiegmann</b> , Richard Pucci	Gianluca Delfino		

10.00 h - 10.15 h	<b>Coffee Break - Foyer G &amp; H &amp; C</b>
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<b>Plenary Session - Room: Jürgen Weber Auditorium</b>	
10.15 h - 11.15 h	<b>Governing through Performance measurement? Reflecting on how performance measurement is increasingly entangled in corporate and citizens' governance and its implications.</b>
	<b>Afshin Mehrpouya</b> University of Edinburgh

11.15 h - 11.30 h	<b>Coffee Break - Foyer G &amp; H &amp; C</b>
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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	<b>Alessandra Huydts</b> , 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, <b>Klaus Derfuss</b> , Martin Hiebl	When accounting becomes too explicit to engage: a study of emotions, reflexivity, and detachment	<b>Nathalie Repenning</b> , 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	<b>Thomas Kaspereit</b> , Ahsan Habib, Yuwen Cai	Intrinsic motivation: impact on management accountants' role ambiguity and job satisfaction	<b>Wilmar de Munnik</b> , Paula van Veen-Dirks, Sandra Tillema, Jim Emanuels	Boundary spanning roles in performance management: A case study on the process for lateral coordination	<b>Keita Inoue</b>		
12.10 h - 12.30 h	Turning Fixed Costs into Allies – Embracing the Power of Cost Rigidity in Negotiations	<b>André Hoppe</b>	Management Accountants as Business Partners: Unravelling the Innovation Dilemma of a Management Fashion	<b>Avo Schönbohm</b> , Ulf Diefenbach, Solveig Reißig-Thust, Michael Graffius	The dynamics of risk management - A systematic literature review from the interpretative research paradigm	<b>Henk Ruiter</b> , Ed Vosselman, Koos Wagenveld		

12.30 h - 14.00 h	<b>Closing Words &amp; Light Lunch - Foyer G &amp; H</b>
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