LIST OF CONTRIBUTORS

Maria Concepcion Department of Accounting and Finance,

Alvarez-Dardet Pablo Olavide University, Spain

Maria Ceu-Alves NECE, University of Beira Interior,

Covilhä, Portugal

Pedro Araujo Department of Accounting and

Finance, University of Cádiz, Spain

Selena Aureli Faculty of Economics, Urbino

University, Italy

Regino Banegas Department of Business

Administration, University of Castilla-La Mancha, Spain

Adriano Leal Bruni Federal University of Bahia (UFBA),

Brazil

Franco Cescon Department of Economics and

Statistics, University of Udine, Italy

Antonio Davila IESE Business School, University of

Navarra, Barcelona, Spain

Marc J. Epstein Jones Graduate School of Business,

Rice University, Houston, TX, USA

Juliano Almeida De Faria Federal University of Bahia (UFBA),

Brazil

Raquel Florez Department of Accounting and Finance,

Pablo Olavide University, Spain

Luís Francisco Management School, Polytechnic

Institute of Tomar, Portugal

Pierre Guernaccini Public Research Centre Henri Tudor,

Luxembourg

Jane Q. He Department of Accounting and

Corporate Governance Faculty of Business and Economics, Macquarie

University, Sydney, Australia

Thierry Hirtz Public Research Centre Henri Tudor,

Luxembourg

Andreas Hoffjan Chair of Management Accounting and

Control, TU Dortmund University,

Germany

Jennifer Kunz Department of Accounting, Goethe

University Frankfurt am Main,

Germany

Maik Lachmann Junior Professorship of Management

Accounting and Control, TU Dortmund

University, Germany

Chong M. Lau Department of Accounting and

Corporate Governance, Faculty of Business and Economics, Macquarie

University, Sydney, Australia

Antonio Leotta Faculty of Economics, University of

Catania, Italy

Stefan Linder Department of Accounting &

Management Control, ESSEC Business

School, Paris, France

Montserrat Manzaneque Department of Business

Administration, University of Castilla-La Mancha, Spain

Jean-François Manzoni INSEAD Global Leadership Centre,

Singapore

Elena Merino Department of Business

Administration, University of Castilla-La Mancha, Spain

Andrei Mineev Bodø Graduate School of Business,

University of Nordland, Norway

List of contributors xi

Gilca Garcia De Oliveira Federal University of Bahia (UFBA), Brazil Emilia Pentti School of Economics, Department of Accounting, Aalto University, Finland Jan O. Piontkowski Chair of Management Accounting and Control, TU Dortmund University, Germany Juan M. Ramon Department of Accounting and Finance, Pablo Olavide University, Spain Faculty of Economics, University of Daniela Ruggeri Catania, Italy Federica Salvatori Department of Business Administration, University of Modena and Reggio Emilia, Italy Jose M. Sanchez Department of Business Organization, University of Cádiz, Spain Federal University of Bahia (UFBA), Márcio Santos Sampaio Brazil Lukas D. Schuchardt Chair of Management Accounting and Control, TU Dortmund University, Germany Federal University of Bahia (UFBA), Rodrigo Silva De Souza Brazil Sônia Maria Da Federal University of Bahia (UFBA), Silva Gomes Brazil Mari Tuomaala School of Engineering, Department of Energy Technology, Aalto University, Finland Maria Velez Department of Accounting and Finance, University of Cádiz, Spain

School of Economics, Department of Accounting, Aalto University, Finland

Tuija Virtanen