

PERFORMANCE MEASUREMENT
AND MANAGEMENT CONTROL:
THE RELEVANCE OF
PERFORMANCE MEASUREMENT
AND MANAGEMENT CONTROL
RESEARCH

STUDIES IN MANAGERIAL AND FINANCIAL ACCOUNTING

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EDITED BY

MARC J. EPSTEIN

Rice University (retired), USA

FRANK H. M. VERBEETEN

University of Amsterdam, The Netherlands

SALLY K. WIDENER

Clemson University, USA



United Kingdom – North America – Japan
India – Malaysia – China

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PREFACE

In 2001, a group of researchers gathered for the first time in Nice, France to focus discussion on performance measurement and management control. Following the success of that conference, subsequent conferences were organized in 2003, 2005, 2007, 2009, 2011, 2013, 2015, and 2017. This volume contains some of the exemplary papers that were presented at the ninth conference (from September 13 to September 15, 2017), which was held in Nice, France (among several people, this conference is known as “the Nice conference” rather than by its official name).

The conference has relied heavily on EIASM, specifically on Graziella Michelante and Caroline Vander Elst, for organization and management; their enthusiastic participation and excellent work has been critical to the success of the conference. In addition, the conference has been made possible by the generous financial support of CIMA.

About 160 papers were submitted to the eighth conference. Thus, the competition to make a presentation at the conference was quite high; eventually, 115 papers were selected for presentations. In total, 138 participants from 29 countries were present at the conference. Among the countries with the most participants were Germany (16 participants), the United States (14), and Finland (11). However, there were representatives from each continent, including Canada (North America), Brazil and Chile (South America), Italy, Austria, France and the United Kingdom (Europe), Australia and New Zealand (Oceania), China and Japan (Asia), and Morocco (Africa).

At authors’ request, papers accepted for the conference could also be considered for publication in this volume. This generated far more high-quality submissions than we could fit in this book; therefore, another competitive selection was required. In the end, we invited the authors of nine papers to submit their papers for the book. In addition, there were two plenary sessions at this conference by Marc J. Epstein and Sally Widener; the paper by Marc J. Epstein is also included in this volume.

Collectively, the papers in this book draw on different theoretical frameworks and research methods, discuss a representative set of topics, and are based on different research settings. Papers included in this book are from both “emerging scholars” as well as from “recognized scholars.” The book includes several papers on “established topics” such as performance measurement and (configurations of) control systems, both in a profit as well as in a non-profit setting. The book also includes

papers on upcoming topics such as integrated reporting and business intelligence. The contents of this book represent a collection of leading research in management control and performance measurement and provide a significant contribution to the growing literature in the area.

Finally, we want to thank all of the speakers and participants at the conference. Their attendance and enthusiastic participation has made the conference an enjoyable learning experience, with lots of interactions and opportunities for new scholars for participation in an established research community. We are hopeful that this book will contribute to the continuing search for understanding and development in performance measurement and management control, and provide guidance for both academic researchers and managers as they work toward improving organizations.

Marc J. Epstein
Frank H. M. Verbeeten
Sally K. Widener
Editors

LIST OF CONTRIBUTORS

<i>Maria Serena Chiucchi</i>	Department of Management, Università Politecnica delle Marche, Italy
<i>Antonio Davila</i>	IESE Business School, University of Navarra, Spain
<i>Marc J. Epstein</i>	Formerly Jones Graduate School of Business, Rice University, USA
<i>Sebastian P. L. Fourné</i>	Lazaridis School of Business and Economics, Wilfrid Laurier University, Canada
<i>Mark L. Frigo</i>	Center for Strategy, Execution, and Valuation, DePaul University, USA
<i>Daniel Guessow</i>	Institute of Management Accounting and Control, WHU – Otto Beisheim School of Management, Germany
<i>Mahendra Gupta</i>	Olin School of Business, Washington University in St. Louis, USA
<i>James Guthrie</i>	Department of Accounting and Corporate Governance, Macquarie University, Australia
<i>Anne M. Lillis</i>	Department of Accounting, University of Melbourne, Australia
<i>Emanuele Lettieri</i>	Department of Management, Economics and Industrial Engineering, Politecnico di Milano, Italy
<i>Mojca Marc</i>	Faculty of Economics, University of Ljubljana, Slovenia
<i>Ann Martin-Sardesai</i>	School of Business and Law, Central Queensland University, Australia
<i>Cristina Mazzali</i>	Department of Management, Economics and Industrial Engineering, Politecnico di Milano, Italy
<i>Chiara Morelli</i>	Department of Economics and Business, University of Eastern Piedmont, Italy
<i>Belverd E. Needles Jr.</i>	School of Accountancy, DePaul University, USA
<i>Andrea Nespeca</i>	Department of Management, Università Politecnica delle Marche, Italy
<i>Anna Maria Paganoni</i>	Department of Mathematics, Politecnico di Milano, Italy

<i>Richard J. Palmer</i>	Harrison College of Business, Southeast Missouri State University, USA
<i>Darja Peljhan</i>	Faculty of Economics, University of Ljubljana, Slovenia
<i>Marian Powers</i>	Kellogg Graduate School of Management, Northwestern University, USA
<i>Afsaneh Roshanghalb</i>	Department of Management, Economics and Industrial Engineering, Politecnico di Milano, Italy
<i>Utz Schäffer</i>	Institute of Management Accounting and Control, WHU – Otto Beisheim School of Management, Germany
<i>Lucrezia Songini</i>	Department of Economics and Business, University of Eastern Piedmont, Italy
<i>Danijela Miloš Sprčić</i>	Faculty of Economics, University of Zagreb, Croatia
<i>Anton Shigaev</i>	Institute of Management, Economics and Finance, Kazan Federal University, Russia
<i>Paula M. G. Van Veen-Dirks</i>	Department of Accounting, University of Groningen, The Netherlands
<i>Paola Vola</i>	Department of Economics and Business, University of Eastern Piedmont, Italy