



XX Workshop on Accounting and Management Control 'Memorial Raymond Konopka'



THURSDAY 29, JANUARY 2015

Registration – Refectory - ROOM 121	12:30 - 16:30
Buffet	13:15 - 14:00
Welcome address – Refectory - ROOM 121	14:00 - 14:05

PARALLEL SESSIONS: DOCTORAL RESEARCH PROJECTS 14:15 - 16:30

Ph.D. Parallel session 1 - Chair Manuel Núñez-Nickel – ROOM 139

A holistic model of earnings quality using partial least squares.

Ana Licerán Gutiérrez

Tax strategies and earnings management.

Cynthia Valle Ruíz; María del Mar Camacho Miñano; Domenico Campa

A new accounting standards convergence indexes by considering the enforcement environment.

Alejandro Cuesta Delclós

Ph.D. Parallel session 2 - Chair Carlos Larrinaga – ROOM 122

The evolution of Integrated Reporting (IR) in the World: Analysis of its early stages of making.

Yaismir Adriana Rivera

The impact of auditing on firms' reorganization.

Nora Muñoz Izquierdo; María Del Mar Camacho Miñano; David Pascual Ezama

The economic and financial viability of sheltered employment centers.

Vera Gelashvili; Maria del Mar Camacho Miñano; Maria Jesus Segovia Vargas

Ph.D. Parallel session 3 - Chair Jose Antonio Gonzalo - ROOM 142A/B

Los Mooc's en educación universitaria: perspectivas de su aplicación en la enseñanza de las NIIF.

Julieth Ospina Delgado; Maria Antonia García; Ana Zorio Grima

Régimen Económico y contable de las sociedades agrarias de transformación (SAT).

Emilio Mauleón Méndez

La reputación de los socios promotores como factor de desarrollo empresarial, en los primeros años de vida en las empresas start-up, en presencia de modelos de RSE y bajo el factor moderador de los sistemas contables de gestión.

Raúl González Castro

Coffee-break

16:30 - 17:00

PARALLEL SESSIONS: FULL PAPERS

17:00 - 18:30

Parallel session 1-1: Management Accounting - Chair Susana Gago Rodríguez ROOM 144

The effects of perceived fairness and inter-group relative performance feedback on whistleblowing decisions.

María J. Sánchez Expósito; Victor Maas; David Naranjo Gil

The evolution of management control systems practices in Piaggio (1884-1975).

Francesca Francioli; Alberto Quagli

Open Book Accounting in dyadic buyer-supplier interfaces in the automotive industry – a relationship approach.

Lisa Teichert; Rui Vieira

**Parallel session 1-2: Financial Accounting - Chair Beatriz García Osma
ROOM 139**

Cost stickiness and accruals estimation models.

*Manolo Cano; Manuel
Núñez Nickel*

Value-Relevance of Biological Assets under IFRS.

*Rute Gonçalves; Patrícia
Lopes*

The political influence of non-state standard setters in the International Integrated Reporting Framework (IIRF).

*Yaismir Adriana Rivera;
María A. Garcia-Benau;
Ana Zorio-Grima*

**Parallel session 1-3: Accounting History - Chair Fernando Gutierrez
ROOM 122**

A Historical Challenge to the Accounting Technique: the Railway Companies' Fixed Assets in the 19th Century.

*Esther Fidalgo; María de
Luján Benito; Beatriz
Santos Cabalgante*

Accounting and the Seizure Process of 1855. On the role of accounting at programs of government.

*Juan Baños Sánchez
Matamoros; Warwick
Funnell*

Accounting role in the management of the social space: economic and social risks and opportunities at the end of the ancien régime.

*Mariló Capelo Bernal;
Pedro Araújo Pinzón*

**Parallel session 1-4: Auditing and Finance - Chair Nieves Carrera
ROOM 142A/B**

The influence of professional values and audit firms' ethical culture on auditors' behavior.

*Itsaso Barrainkua; Marcela
Espinosa-Pike*

Beating audit stereotypes.

*Begoña Navallas; Cristina
Del Campo; María del Mar
Camacho Miñano*

Property and Finance in the British Brewing Industry .

Gerald Watson Crompton

PARALLEL SESSIONS: FULL PAPERS

18:30 - 20:00

Parallel session 2-1: Financial Accounting - Chair María Vélez – ROOM 139

La gestión de la marca Cámara de Comercio desde el punto de vista de sus intangibles.

*Jorge Manuel Prieto
Ballester*

The assessment of transactions with partners in agrarian transformation companies and the application of its result.

*Juana Isabel Balanguer
Genovart; Emilio Mauleón
Méndez*

A study on the success or failure of SMEs in Puerto Rico, United States, Croatia, Chile and Singapore.

*Gisela I. Carrero Morales;
Vicente Ripoll Feliu*

**Parallel session 2-2: Management Accounting - Chair David Naranjo-Gil
ROOM 144**

Impact of the initial application of the “highest and best use concept” on the valuation policy of property companies - empirical survey of the European real estate sector.

Alexander Müller

On the role of Management Control Systems for Innovation: insights from a large data set.

*Bing Guo; Evita
Paraskevopoulou; Lluís
Santamaría*

“Let he who is without sin, cast the first stone”- Rivalry as a reason for release firm’s corruption.

*Susana Gago Rodríguez;
Manuel Núñez-Nickel;
Gilberto Márquez-Illescas*

Parallel session 2-3: Environmental - Chair Carlos Larrinaga – ROOM 142A/B

A communication theory approach to corporate social responsibility reporting: The need for a triple bottom line report.

*Nicolas Garcia Torea;
Belen Fernandez-Feijoo;
Marta de la Cuesta*

The increasing relevance of managing costs of poor quality (CoPQ). A link between production and sustainability in the natural mineral water industry.

*Pier Luigi Marchini; Luca
Fornaciari*

Politicising the sustaining of water supply in Ireland - the role of accounting concepts.

*Stephen Jollands; Martin
Quinn*

Parallel session 2-4: Accounting History - Chair Juan Baños – ROOM 122

La contabilidad como facilitadora del dominio de la ITT sobre el Estado español (1924-1932).

María Araceli Casasola Balsells; Vicente Antonio Pérez Chamorro; Fernando Gutiérrez Hidalgo

Dos resultados opuestos en la implantación del Sistema de Intendencias en las colonias indianas en el siglo XVIII.

Manuela Domínguez Orta

Dinner – [Restaurante Casares](#)
(Avenida Padre Claret, 2 – Segovia)

21:15

FRIDAY 30 , JANUARY 2015

PARALLEL SESSIONS: FULL PAPERS

9:30 - 11:30

**Parallel session 3-1: Financial Accounting - Chair Manuel Núñez-Nickel
ROOM 139**

Firm-level drivers of the implementation of fraud training and the effects on employees' ethic. A European Investigation.

Domenico Campa

Debt pressure and the choice of interactive control systems.

Beatriz García Osma; Jacobo Gomez; Elena de las Heras

Textual Analysis and Sentiment in the Credit Default Swap Market.

Ronny K. Hofmann; Andrea Bafundi

Parallel session 3-2: Contabilidad de gestión - Español – Chair Rui Oliveira Viera – ROOM 144

El efecto de las dimensiones de la participación presupuestaria sobre la motivación y el rendimiento de los individuos: Una investigación experimental.

Laura M. Gómez Ruiz; Edilberto J. Rodríguez Rivero

Factores sociodemográficos que influyen en la adopción de TIC en las pequeñas y medianas empresas españolas.

Martha Ríos Manríque; Clara Isabel Muñoz Colomina; Raquel Pérez Estébanez

El control de gestión en condiciones de incertidumbre.

Joan Amat

Parallel session 3-3: Sustainability and control - Chair Rolf Solli – ROOM 122

E-government in the Brazilian University Context: the access of information and accounting disclosure.

*Rodrigo Valverde da Silva;
Vicente Ripoll Feliu;
Cristina Crespo Soler*

Risk and Management Control in Export Collaborative Interfirm Relationships. Evidence from a multiple case study.

María Vélez; José M. Sánchez; Pedro Araújo

The Institutionalization of Sustainability Reporting.

*Carlos Larrinaga;
Mercedes Luque*

Parallel session 3-4: Environmental - Chair Joan Amat – ROOM 142A/B

Funding Municipal Solid Waste Management services in Spain and: Some sustainability related evidence in Local Governments.

*Julián Chamizo Gonzalez;
Elisa Isabel Cano
Montero; Clara Isabel
Muñoz-Colomina*

Engagement research: insight and critique for advancing a sustainability science approach in Social and environmental accounting research.

*Carmen Correa; Carlos
Larrinaga*

Parallel session 3-5: Organizational and social aspects of management accounting systems - Chair Mahmoud Ezzamel – ROOM 110

Performance management in public hospitals: The ambivalent role of accreditation.

Miguel Vega Pérez

Physicians under the accounting logic in public hospitals: Hybrid managers versus clinical doctors in a Portuguese teaching hospital.

*Amélia Ferreira-da-Silva;
Susana Gago Rodríguez;
Belen Fernandez Feijoo*

Coffee break

11:00 - 11:30

PARALLEL SESSIONS: FULL PAPERS

11:30 - 13:00

**Parallel 4-1: Management Accounting - Chair Maria Carmen Correa Ruiz
ROOM 144**

The balancing of exploratory and exploitative innovations by management accountants: a processual perspective.

Rui Robalo; João Ribeiro

Cooperation and social dilemmas in organizational contexts:
The effects of the design of performance information reports.

David Naranjo-Gil; Laura Gómez Ruiz

Are information technologies the missing link for micro-enterprises development in Africa? Evidence from the democratic Republic of Congo (DRC).

*Elena Urquía Grande;
Raquel Pérez Estébanez*

Parallel 4-2: Financial Accounting - Chair Gerald Crompton – ROOM 139

Constructing the Fair Value of Non-Financial Assets – A Case Study.

*Ekaterina Chetyrkina;
João Oliveira; Maria do Céu Ribeiro*

Readability evolution of the narratives in the annual report.

Alonso Moreno; María Araceli Casasola Balsells

Perception of complex accounting concepts: True and Fair View and Fair Value by non-professional users.

Anne M. Garvey; Laura Parte Esteban; José Antonio Gonzalo Angulo

Parallel 4-3: Management Accounting - Chair Hanno Roberts - ROOM 142A/B

The Interplay between Management Control Systems and Risk Management in the Development of NGOs: A Case Study of Fairfood International.

Cristina Popescu; Rui Vieira

Budgeting practices in the hotel sector: the case of the Algarve (Portugal).

Ana Rita Faria; Duarte Trigueiros; Leonor Fernandes Ferreira

Cost of generation and management of a solar photovoltaic plant. Case study.

E. Pérez Calderón; F. J. Ortega-Rossell; Alberto Arroyo Farrona

Parallel 4-4: Control and Sustainability - Chair Macario Camara – ROOM 122

Evolution of management accounting systems from 1975 until 2015.

Joan Amat

Ecoeficiencia: performance en grandes compañías españolas.

*Maria Pache Duran;
Esteban Perez Calderon*

Failing to implement the Danish Reporting Model.

*Carlos Larrinaga;
Mercedes Luque; Patricia
Milanes Monter*

Parallel 4-5: Auditoría - Chair Vicente Ripoll Feliu – ROOM 110

Divulgación de la Auditoría Sociolaboral dentro del Informe Integrado como parte de la transparencia de la responsabilidad social de las empresas.

*Ainhoa Saitua Iribar; Angel
Elías; Isabel Vazquez*

Determinants of voluntary hiring of audit service.

Estefanía Palazuelos

Influencia del contexto universitario en la integración de la ética y la responsabilidad social en la formación superior contable y empresarial.

*M. Edurne Aldazabal
Etxeberria; Marcela
Espinosa Pike; Ana M.
Martín-Arroyuelos*

Rafael Donoso Distinguished Lecture – Rolf Solli University of Borås – ROOM 121

13:00 - 13:45

Conclusions – ROOM 121

13:45 - 14:00

Buffet

14:00