

**Sun, June 23, 2024**

18:00 – 21:00 **Come together & EARLY BIRD:** FINN (Drinks & Snacks) (WU Campus/EA Building)

**Mon, June 24, 2024**

09:00 – 09:15 Pre-Conference Coffee & **WELCOME:** *Isabella Grabner* and *Gerhard Speckbacher* (WU Vienna)

09:15 – 10:30 **KEYNOTE *Laura Wang*** (U. of Illinois Urbana-Champaign): Individual Differences in the Study of Management Controls: a Simple Framework

10:45 – 12:00 **PARALLEL SESSIONS (TC Building, 5<sup>th</sup> floor)**

	<i>Paper/Proposal</i> <i>Development Workshop 1</i> <i>Chair: Laura Wang</i> TC.5.02	<i>Paper/Proposal</i> <i>Development Workshop 2</i> <i>Chair: Michael Williamson</i> TC.5.04	<i>Paper/Proposal</i> <i>Development Workshop 3</i> <i>Chair: Asis Martinez-Jerez</i> TC.5.12	<i>Paper/Proposal</i> <i>Development Workshop 4</i> <i>Chair: Isabella Grabner</i> TC.5.16
10:45 – 11:10	Meritocracy versus Egalitarianism: An Experimental Examination of Employee Training, Control over Job Tasks, and Fairness Concerns  <b>Wiernsperger, Martin</b> (Cornell U) Chan, Eric; Feinberg, Mackenzie	The Effect of Failure Awards on Creativity  <b>Sabel, Rebecca</b> (University Giessen) Presslee, Adam; Wang, Pei; Wöhrmann, Arnt	(Non)Performance effects of sales team contests: Including peer information into bonus allocation decisions  <b>Schiffner, Tanja</b> (WU) Speckbacher, Gerhard	Engines, brakes, or cameras? The performativity of calculative practices and the role of instrumental sensitivity  <b>Miller, Isabella</b> (Passau University)
11:10 – 11:35	Whistleblowing and Identity  <b>Chen, Yutong</b> (Frankfurt School of Finance & Management); Ramasubramanian, Hari; Vogelsang, Timo	Time Budget Uncertainty and Creative Performance  <b>Loizl, Florian</b> (WU) Feichter, Christoph; Grabner, Isabella	Fraud Control and Social Norms: A Vignette Study to Assess the Potential of Social Norms in Containing Fraud  <b>Stindt, Christian</b> (TU Hamburg) Meyer, Matthias; Eckert, Alexandra	Beyond Numbers: Exploring the Impact of Business Analytics Capabilities on Role Stress of Management Control Department Heads  <b>Börner, Xenia</b> (TU Dresden) Mischer, Melanie; Günther, Thomas
11:35 – 12:00	ESG Targets in CEO Compensation: The Role of the CEO Personal Interests  <b>Distelmans, Tineke</b> (VU Amsterdam) Klein, Aleksandra; Martin, Melissa	Signaling Corporate Social Responsibility: An Event Study Analysis of Chief Sustainability Officer Appointments  <b>Mahmoodian, Saam</b> (WU)	Does appreciation only pay off temporarily? Investigating the temporal effects of voluntary one-off payments on employer ratings using an employer review platform  <b>Kalla, Marvin</b> (Ulm University) Seiter, Mischa	An empirical analysis of the theoretical soundness of firm resilience metrics  <b>Schötz, Enrico</b> (TU Brandenburg)

## Program ERMAC 2024 Summer School & Research Conference (WU Campus, LC Building, 1<sup>st</sup> floor)

12:15 – 13:00 **Lunch**

13:00 – 14:15 **KEYNOTE *Michael Williamson*** (U. of Illinois Urbana-Champaign): Creativity Research in Accounting

14:30 – 15:45 **PARALLEL SESSIONS (TC Building, 5<sup>th</sup> floor)**

	<i>Paper/Proposal</i> Development Workshop 1 <i>Chair: Otto Janschek</i> TC.5.02	<i>Paper/Proposal</i> Development Workshop 2 <i>Chairs: Arthur Posch</i> TC.5.04	<i>Paper/Proposal</i> Development Workshop 3 <i>Chair: Christoph Feichter</i> TC.5.12	<i>Paper/Proposal</i> Development Workshop 4 <i>Chair: Jasmijn Bol</i> TC.5.16
14:30 – 14:55	Decoding Voluntary M&A Disclosures with RoBERTa: A Deep Dive into Information Asymmetry and Investors' Growth Expectations and Risk Perceptions  <b>Gaschler, Sebastian</b> (University Erlangen-Nürnberg)	Of Light and Shadow: Uncovering Simultaneous Opportunities and Threats from Business Analytics for Management Control Departments and Avenues for Future Research  <b>Börner, Xenia</b> (TU Dresden)	Cultivating Ethical Courage: The (interactive) effects of moral traits and (non-) financial rewards on employee whistleblowing intention  <b>Schwertner, Tim</b> (European University Viadrina Frankfurt) Sohn, Matthias	Can you help me ChatGPT? Unravelling Financial Disclosure Content with Large Language Models  <b>Wallner, Nicolaus</b> (WU)
14:55 – 15:20	Voluntary innovation disclosures and capital market performance: Automated textual analysis of Form 10-Ks  <b>Zink, Dominik</b> (University Erlangen-Nürnberg)	Unveiling Managerial Tensions: Exploring Legitimization of Sustainability within the Insurance Sector to Enable Integrated Strategies and Management Control Systems  <b>Nadicksbernd, Maximilian</b> (TU Munich)	Can data analytics mitigate slack in a participative budgeting setting? An experimental analysis  <b>Pinzger, Alexander</b> (Uni Ulm)	CSR versus Performance: Dealing with (conflicting) stakeholder needs in management control of private media companies  <b>Schmidt, Tobias</b> (TU Dortmund)
15:20 – 15:45		The Impact of Organizational Cultures on Advanced Analytics in Family Businesses  <b>Kinnert, Jan</b> (Uni Siegen)	The joint effects of (mandatory) sustainability reporting and attitude on the relevance of sustainability on internal control processes  <b>Eberl, Sabine</b> (UBW Munich) Hirsch Bernhard; Maske, Miriam	Survey-based management control constructs in environmental sustainability research  <b>Knels, Valeria</b> (TU Dresden)

16:00 – 17:00 **Coffee Break or Refreshing time (Bus is leaving at 17:00 from Bassena Hotel)**

17:30 – 22:00 **Traditional Heuriger** (<https://www.tasteofaustria.org/tradition>)

Tue, June 25, 2024



***THOUGHT BRIDGE 2024***

**„How to Create a Customer-Centric Organization: The Strategic Interplay of Finance, Marketing, and HR“**

08:45 – 09:15 Pre-Conference Coffee & **OPENING**: *Gerhard Speckbacher* (WU Vienna)

09:15 – 09:45 Thought Bridge Keynote 1: *Martin Winkler* (CEO, VERKEHRSSBUERO)

09:45 – 10:15 Thought Bridge Keynote 2: *Asis Martinez-Jerez* (Professor, Cornell University)

10:15 – 11:30 **DISCUSSION and Coffee**

11:45 – 12:45 **Lunch**

12:45 – 13:00 **Conference Closing Session**: *Isabella Grabner* and *Gerhard Speckbacher* (WU Vienna)