

Venue information

Paidia is located in Nokia Arena. The address is Kansikatu 3, 33100 Tampere.
 You can find access Paidia via Nokia Arena main A-doors, then go through the gates on your left and take the stairs to 3rd floor.
 Paidia is also accessible by elevators found next to the Nokia Arena entrance A.
 For more information how to get to the Nokia Arena, please visit:
<https://nokiaarena.fi/en/directions/>
<https://nokiaarena.fi/en/directions/maps/>

**cost
management
center** *Ability for profit*



Conference program

Session schedule:

Presentation max 15 minutes
 Discussion 5-10 minutes, free format
 Questions and answers after each presentation 5-10 minutes
N.B. Each chair is responsible for the schedule of the session!

Below, the submitting author's name is bolded. You can find the paper in the online folder under their name.

Wednesday 3 June

- 13:00-13:15 **Opening words, Vice Rector Antti Lönnqvist**
Welcome words by conference chairs Teemu Laine & Tuomas Korhonen
- 13:15-14:15 **Keynote: prof. Marko Järvenpää - "Twin transition – on studying external and internal frontiers for management accountants"**
- 14:15-14:45 **Coffee Break**

14:45-16:30	<p>Session 1: Digitalization Plenary room Chair: Rikke Jakobsen</p>	<p>Session 2: Sustainability I Seminar room Chair: Jytte Larsen</p>
35 min	<p>Amr Mohamed Said Abdel-Halim, Mohammed Al-Khars, Igor Barahona, Rasha Al-Ahmad <i>Prioritizing the adoption of Industry 4.0 technologies in the accounting and finance profession: A socio-technical perspective using the best-worst method</i> Discussant: Anika Jahin</p>	<p>Lino Cinquini, Giacomo Pigatto, Andrea Tenucci <i>Assessing a systemic model of the relationships between business, biodiversity, and ecosystems to manage the environmental performance</i> Discussant: Marta Tkaczyk</p>
35 min	<p>Virpi Ala-Heikkilä, Mika Ylinen, Marko Järvenpää, Minna Sadeharju <i>Management accounting as a service (MaaS): protective identity work and identity fluidity in digitalized professional services</i> Discussant: Amr Mohamed Said Abdel-Halim</p>	<p>Marta Tkaczyk, Prabhat Kiran Thakuri, Vesa Tiitola, Teemu Laine, Tuomas Korhonen <i>Value-based selling to increase customers’ desires to buy ecologically sustainable B2B solutions: A case of tackling different types of ‘obligation’ that drive customer behaviour</i> Discussant: Lino Cinquini</p>
35 min	<p>Anika Jahin, Teemu Laine, Tuomas Korhonen, Leo Mulari <i>Reframing lifecycle decision-making as stakeholder-driven management accounting practice</i> Discussant: Virpi Ala-Heikkilä</p>	<p>Josef Baumüller, Erika Obermayr, Walter Schwaiger <i>A structured literature review of the integration of “environmental accounting” into financial accounting systems</i> (EXTENDED ABSTRACT)</p>

18:00 **City of Tampere Reception - Museum Center Vapriikki (please remember your badge & have an ID with you)**
 Address: Alaverstaanraitti 5, 33100 Tampere
<https://www.vapriikki.fi/en/>

9:00-10:45	Session 3: Innovation for value Plenary room Chair: Antonio Leotta	Session 4: Literature reviews in management accounting and control Seminar room Chair: Leo Mulari
35 min	Qais Saleh, Heba Ahmed, Nelly Todorova, Christian Walsh, Chris Akroyd <i>How management control systems as a package influence innovation: A case study of APC</i> Discussant: Tomohisa Kitada	Leena Tynnenen , Toni Tani, Minnu Joseph, Tiina Sinkkonen <i>From Measurement to Managerial Use: An Integrative Review of Customer Profitability Analysis in Management Accounting</i> Discussant: Vanda Czine
35 min	Tomohisa Kitada , Takehisa Kajiwara <i>When Does Interactive Control Foster Innovation?: The Role of the Business Unit Controller</i> Discussant: Chris Akroyd	Vanda Czine , Krisztina Németh <i>Navigating healthcare management complexity: comparative analysis of hybrid management controls in healthcare</i> Discussant: Andrea Dello Sbarba
35 min	Vesa Tiitola , Teemu Laine <i>Alternative – The lesser-known competitor of customer value</i> (EXTENDED ABSTRACT)	Andrea Dello Sbarba , Riccardo Giannetti <i>The Maturity Model Development in Business and Management: A Systematic Review and Integrative Framework</i> Discussant: Leena Tynnenen

10:45-11:00 **Coffee break**

11:00-12:00 **Keynote: prof. Silvia Jordan - "The affective politics of accounting – some conceptual reflections and potential lines of inquiry"**

12:00-12:05 **QRAM special issue call reminder**

"Reflections on the value of management accounting in organizations: Overcoming contemporary challenges", Teemu Laine, Tuomas Korhonen, Carsten Rohde & Vesa Tiitola
[Link to the call for papers](#)



12:05-13:00 **Lunch**

13:00-15:20	Session 5: Sustainability II Plenary room Chair: Tero Rantala	Session 6: Human relations in management accounting and control Seminar room Chair: Daniela Ruggeri
35 min	Terhi Chakhovich , El Bizri Jad, Albats Ekaterina <i>Impact as the control of causality: The role of financial measurement</i> Discussant: Alessandro Marelli	Masafumi Fujino , Yan Li, Norio Sawabe <i>Performance measures and indebtedness in lateral relations among managers</i> Discussant: Leo Mulari
35 min	Lili Kihn , Salme Näsi <i>Corporate social responsibility related strategic priorities and organizational performance</i> Discussant: Niklas Röder	Leo Mulari , Jaakko Sundberg, Jari Paranko, Teemu Laine <i>Sourcing as an Internal Boundary Spanner: Power and Responsibility in Cross-Functional Collaboration</i> Discussant: Paulo Afonso
35 min	Castellano Nicola, Alessandro Marelli <i>Integrating Decision-Facilitating and Decision-Influencing Uses of Performance Measurement in a Turbulent and Uncertain Green Logistics Setting</i> Discussant: Terhi Chakhovich	Jari Paranko <i>A Decomposable Measure of Conflict in Target States: Separating Baseline difference and Intentional Divergence</i> Discussant: Masafumi Fujino
35 min	Niklas Röder , Alexander Baumeister <i>Reframing Cost Management for the Circular Economy: A Problematic Review of Linear Cost Logics</i> Discussant: Lili Kihn	Wellington Carneiro, Octávio Mendonça Neto, Paulo Afonso <i>On the journey to ISO-9001: Successes and failures of interventionist research under actor-network theory perspective</i> Discussant: Jari Paranko

15:20-15:40 **Coffee Break**

15:40-17:25	Session 7: Quantitative studies on costs Plenary room Chair: Minna Saunila	Session 8: Pragmatic constructivism Seminar room Chair: Lino Cinquini
35 min	Chee Kwong Lau <i>Cost management behavior during periods of decreasing and increasing sales</i> Discussant: Leo Mulari	Fabio Magnacca , Hanne Nørreklit, Lennart Nørreklit <i>The past, present, and future of Pragmatic Constructivism in management accounting: A value-based perspective</i> Discussant: Daniela Ruggeri
35 min	Takehisa Kajiwara , Yuichi Kubota, Hiroshi Ozawa <i>The impacts of product modularity on inter-organizational cost management: Field evidence from a Japanese car manufacturer</i> Discussant: Chee Kwong Lau	Daniela Ruggeri , Hanne Norreklit, Antonio Leotta, Mariastella Messina, Carmela Rizza <i>The co-authoring of new product development performance as a (dis)functioning practice. A case from a semiconductor industry</i> Discussant: Fabio Magnacca
35 min	Leo Mulari , Jari Paranko <i>Assessing Cost and Profitability Across the Value Chain in Concrete Element Reuse: A Profitability Model Approach</i> Discussant: Takehisa Kajiwara	Rikke Jakobsen <i>Accounting for possibilities: an epistemic method for valuing possibilities</i> (EXTENDED ABSTRACT)

19:00 **Dinner at Lounas- ja tilausravintola Koski**
Address: Kirkkokatu 10, 33200 Tampere
<https://ravintolakoski.fi/>

Friday 5 June

9:00-10:00 **Keynote: prof. Marc Wouters - "How does it work? How can it be better?"**

10:00-10:15 **Coffee break**

10:15-12:00	Session 9: Artificial intelligence I Plenary room Chair: Terhi Chakhovich	Session 10: Management control in growth contexts Seminar room Chair: Jouni Lyly-Yrjänäinen
35 min	Rong Ma <i>A Purpose-Driven Framework for AI-Assisted Systematic Literature Reviews</i> Discussant: Johannes Saari	Jukka Pellinen , Henri Teittinen, Marko Järvenpää <i>How Growth Is Governed? Management Control Practices in Private Equity-Backed Firms</i> Discussant: Nils Kneußel
35 min	Johannes Saari , Leo Mulari, Teemu Laine <i>Adding value to Human Resource processes with Artificial Intelligence</i> Discussant: Tero Rantala	Nils Kneußel <i>Inter-organizational Management Controls in the Absence of Formal Contracts: Evidence from a Case Study of a Startup Incubation Program</i> Discussant: Marjo Väisänen
35 min	Tero Rantala , Juhani Ukko, Minna Saunila, Samut Jokela <i>From tools to Co-Agents: How artificial intelligence challenges traditional performance management and measurement</i> Discussant: Rong Ma	Breda Sweeney, Marjo Väisänen <i>Entraining to an accelerated rhythm: Orchestration of management control practices in a high-growth firm</i> Discussant: Jukka Pellinen

12:00-12:15 **Break**

12:15-13:25

	<p>Session 11: Artificial Intelligence II Plenary room Chair: Anika Jahin</p>	<p>Session 12: Budgeting Seminar room Chair: Marta Tkaczyk</p>
35 min	<p>Rene Riepponen, Tuomas Korhonen, Teemu Laine <i>Evaluating data handling and usage in Business Processes: Identifying AI-Driven improvements in a global manufacturing company</i> Discussant: Suvi-Maaret Hyryläinen</p>	<p>Jari Huikka, Tiina Henttu-Aho, Janne T. Järvinen, Kati Marttila <i>Can rolling forecasts replace budgets? Change and continuity in budgetary control</i> Discussant: Lili Kihn</p>
35 min	<p>Suvi-Maaret Hyryläinen <i>Review of the use of artificial intelligence for cost management during the execution of construction projects? - A systematic literature review and research agenda</i> Discussant: Rene Riepponen</p>	<p>Lili Kihn, Eva-Maria Ström <i>The Use and Determinants of Budget Types</i> Discussant: Jari Huikka</p>

13:25

Lunch served and conference ends after that

ESTEETÖN SAAPUMINEN AREENALLE ACCESSIBLE ARRIVING TO THE ARENA

