

**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**

- 12:30-13:00 **Registration at the conference venue**
- 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	<b>Session 1: Digitalization</b> Plenary room <b>Chair: Rikke Jakobsen</b>	<b>Session 2: Sustainability I</b> Seminar room <b>Chair: Jytte Larsen</b>
35 min	<b>Rikke Jakobsen</b> <i>Accounting for possibilities: an epistemic method for valuing possibilities</i> (EXTENDED ABSTRACT)	<b>Lino Cinquini</b> , Giacomo Pigatto, Andrea Tenucci <i>Assessing a systemic model of the relationships between business, biodiversity, and ecosystems to manage the environmental performance</i> <b>Discussant: Marta Tkaczyk</b>
35 min	<b>Virpi Ala-Heikkilä</b> , Mika Ylinen, Marko Järvenpää, Minna Sadeharju <i>Management accounting as a service (MaaS): protective identity work and identity fluidity in digitalized professional services</i> <b>Discussant: Tuomas Korhonen</b>	<b>Marta Tkaczyk</b> , 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> <b>Discussant: Lino Cinquini</b>
35 min	<b>Anika Jahin</b> , Teemu Laine, Tuomas Korhonen, Leo Mulari <i>Reframing lifecycle decision-making as stakeholder-driven management accounting practice</i> <b>Discussant: Virpi Ala-Heikkilä</b>	Josef Baumüller, <b>Erika Obermayr</b> , Walter Schwaiger <i>A structured literature review of the integration of “environmental accounting” into financial accounting systems</i> (EXTENDED ABSTRACT)

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

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

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

15:40-17:25

	<b>Session 7: Quantitative studies on costs</b> Plenary room <b>Chair: Minna Saunila</b>	<b>Session 8: Pragmatic constructivism</b> Seminar room <b>Chair: Lino Cinquini</b>
35 min	<b>Chee Kwong Lau</b> <i>Cost management behavior during periods of decreasing and increasing sales</i> <b>Discussant: Leo Mulari</b>	<b>Fabio Magnacca</b> , Hanne Nørreklit, Lennart Nørreklit <i>The past, present, and future of Pragmatic Constructivism in management accounting: A value-based perspective</i> <b>Discussant: Daniela Ruggeri</b>
35 min	<b>Takehisa Kajiwara</b> , Yuichi Kubota, Hiroshi Ozawa <i>The impacts of product modularity on inter-organizational cost management: Field evidence from a Japanese car manufacturer</i> <b>Discussant: Chee Kwong Lau</b>	<b>Daniela Ruggeri</b> , 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> <b>Discussant: Fabio Magnacca</b>
35 min	<b>Leo Mulari</b> , Jari Paranko <i>Assessing Cost and Profitability Across the Value Chain in Concrete Element Reuse: A Profitability Model Approach</i> <b>Discussant: Takehisa Kajiwara</b>	<b>Amr Mohamed Said Abdel-Halim</b> , 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> <b>Discussant: Anika Jahin</b>

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

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

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

12:15-13:25

	<p><b>Session 11: Artificial Intelligence II</b> Plenary room <b>Chair: Anika Jahin</b></p>	<p><b>Session 12: Budgeting</b> Seminar room <b>Chair: Marta Tkaczyk</b></p>
35 min	<p><b>Rene Riepponen</b>, Tuomas Korhonen, Teemu Laine <i>Evaluating data handling and usage in Business Processes: Identifying AI-Driven improvements in a global manufacturing company</i> <b>Discussant: Suvi-Maaret Hyyryläinen</b></p>	<p><b>Jari Huikko</b>, Tiina Henttu-Aho, Janne T. Järvinen, Kati Marttila <i>Can rolling forecasts replace budgets? Change and continuity in budgetary control</i> <b>Discussant: Lili Kihn</b></p>
35 min	<p><b>Suvi-Maaret Hyyryläinen</b> <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> <b>Discussant: Rene Riepponen</b></p>	<p><b>Lili Kihn</b>, Eva-Maria Ström <i>The Use and Determinants of Budget Types</i> <b>Discussant: Jari Huikko</b></p>

13:25

Lunch served and conference ends after that

## ESTEETÖN SAAPUMINEN AREENALLE ACCESSIBLE ARRIVING TO THE ARENA

