Welcome to MONFORMA 2012

MONFORMA 2012 was the third running of the Symposium and this year was held together with the second Doctoral Colloquium. The three day program included plenary speakers, Professor Sue Haka from Michigan State University, Professor Sue Llewellyn from Manchester University and Professor Sally Widener from Rice University.

Delegates from 23 different institutions participated over the three days. Representatives from all major Australian universities where management accounting researchers are active were represented along with overseas university academics from Netherlands, USA, Finland, UK, New Zealand and Germany.

CIMA Australia continued their sponsorship of MONFORMA including organising the dinner speaker Professor Markus Grenlund from Turku School of Economics. CIMA was well represented at the event and continue to enjoy the association with the symposium and management accounting academics. MONFORMA was established with a view to providing members of the management accounting discipline to get together and exchange ideas, fostering research and networking opportunities.

MONFORMA 2013 will be held in November from 27 to 29 November. Further information will be available on the website shortly.

Professor David Smith
MONFORMA Organising Committee
About MONFORMA

The Department of Accounting and Finance at Monash University launched MONFORMA as a Forum for Research in Management Accounting in 2009. The two part program consisted of a Research Colloquium for Honours, Research Masters and PhD students and a Research Symposium aiming to enrich the discussion among academics, and promote and initiate research opportunities within the Management Accounting discipline.

The Research Symposium comprises presentations of invited papers from leading international and local Management Accounting academics. In 2009, Professor Mike Shields of Michigan State University gave the keynote address with further presentations from Professor Margaret Abernethy (The University of Melbourne), Professor Robert Chenhall (Monash University), Professor Kim Langfield-Smith (Monash University), Professor Stewart Lawrence (University of Waikato), Professor Deryl Northcott (Auckland University of Technology) and Associate Professor Mandy Cheng (University of New South Wales). Plenary speakers for MONFORMA 2010 were Professor Chris Chapman of the Imperial College, London, and Professor Henri Dekker of Vrije Universiteit Amsterdam.

The Research Colloquium offers students of Management Accounting the opportunity to present their work to an audience outside their usual University environment and hear from leading academics in their chosen discipline. The Colloquium is held at alternate forums and will once again run in 2012.

MONFORMA partner

In 2010 the Chartered Institute of Management Accountants (CIMA) partnered with Monash University to present MONFORMA. CIMA is the world’s largest and leading professional body of management accountants. They have 183,000 members and students in 168 countries who work at the heart of business. CIMA members and students work in industry, commerce and not for profit organisations. They have strong relationships with employers, and sponsor leading research. The CIMA qualification, professional experience requirements and CPD programme are constantly updated. This ensures that members and students are first choice for employers who are recruiting financially trained business leaders.

CIMA are committed to upholding the highest ethical and professional standards, and to maintaining public confidence in management accounting. To find out more about the Chartered Institute of Management Accountants (CIMA) visit http://www.cimaglobal.com/

Archive of MONFORMA
Sue Haka
Michigan State University

Sue Haka is the Ernst & Young Professor of Accounting in the Eli Broad College of Business at Michigan State University.

Dr Haka has over twenty years of teaching experience at the University of Kansas, University of Glasgow, University of Technology Sydney and Michigan State University. She is the recipient of several awards including the Michigan State University Distinguished Faculty Award and the MSU Teacher-Scholar Award. Dr Haka's research focuses on the role of accounting systems in business processes.

Professor Haka has published in numerous academic and practitioner journals, is the co-author of two textbooks and serves on multiple editorial boards and has been Editor of Behavioural Research in Accounting. Dr Haka is an active consultant and served on the Board of Directors of Simpson Industries, Inc., and is honoured to have recently served as President of the American Accounting Association, the largest association for academic accountants in the world.

Sally K Widener received a Ph.D. in Business Administration, emphasis in accounting, from the University of Colorado at Boulder in 1999.

Sally joined Rice University in 2001. In 2002, 2003, and 2004 she received the Jones Student Association Teaching in Excellence Award. She was on the faculty at Colorado State University from 1999 - 2001 where she taught Cost Management and Management Control Systems. Previously, she was an auditor with Price Waterhouse and worked in various controllership positions with a Fortune 500 company.

Professor Widener has published widely in academic journals including the Journal of Accounting and Economics, Accounting, Organizations and Society and the Journal of Management Accounting Research, and in practitioner journals including The Internal Auditor. Her research focuses on performance measurement and control within organizations. Sally is currently Associate Editor of Behavioural Research in Accounting and serves on a number of other editorial boards including those of the Journal of Management Accounting Research and Management Accounting Research.

Sue Llewellyn
University of Manchester

Sue Llewellyn joined Manchester Business School in 2007, having previously held Chairs at the Universities of Leicester and Edinburgh. Visiting posts have been at: Queens University, Canada; the University of Adelaide, Australia; the University of Linköping, Sweden; Macquarie University, Australia; the University of Ferrara, Italy; the University of Otago, New Zealand; and Auckland University of Technology, New Zealand. Her work is mainly qualitative in nature; research interests lie in: public sector management, particularly in the professional-managerial interface in health; costing and budgeting as organizational practices; management control; accountability and responsibility; organizational agents and agency; and research methodologies.

Professor Llewellyn’s research has appeared in journals such as Accounting, Organizations and Society, Accounting, Auditing and Accountability Journal, and Management Accounting Research. She is currently Associate Editor of the Accounting, Auditing and Accountability Journal.
# Program

PLEASE NOTE: The electronic copies of the symposium papers are password protected. The password to open the PDF files will be available to the symposium participants during the symposium.

- Doctoral Colloquium Program
- Symposium Day 1 Program
- Symposium Day 2 Program

## 2012 Program: Doctoral Colloquium

<table>
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<th>Time</th>
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| 8:30am | **2012 MONFORMA Colloquium Registration**  
Function and Convention Foyer |
| 9:00am | **Welcome and Introduction**  
Professor Axel Schulz, Monash University  
Keynote presentation  
Professor Kim Langfield-Smith, Monash University |
| 9:45am | Chang-Yuan Loh, The University of Sydney  
The role of management controls: insights from the escalation of capital investment projects |
| 10:35am | Mahmud Masum, The University of Adelaide Business School  
Investigating the implementation of management control in a Central Bank reform process  
Lusiana Kanainabogi, Macquarie University  
| 10:55am | Morning tea |
| 12:35pm | Lunch |
| 1:40pm | Julie Warnes, University of South Australia  
Corporate Community Involvement: The Impact on Employee Outcomes in Accounting Firms  
Paul Thambar, UTS  
Enabling Emergent Strategy: the information role of a management control systems package |
| 3:20pm | Afternoon tea |
| 3:40pm | Group activities |
| 4:30pm - 5:30pm | Panel Session: Q&A  
Professor Axel Schulz, Monash University |
| 6:30 – 8:30pm | Early Bird Cocktail Reception Function  
Seaview Terrace  
**2012 MONFORMA Registration**  
Function and Convention Foyer |

## 2012 Program: Symposium Day 1
2012 MONFORMA Registration
Function and Convention Foyer

9:30am Welcome and Introduction
Professor Axel Schulz, Monash University

9:45am Session 1
Presenter: Linda Chang, The University of NSW
The effective cost driver framing on power and dependence in customer-supplier negotiations
Presenter: Dr Matthew Peters, UTS
Competitively advantageous management control for hypercompetitive conditions – theory and empirical testing
Chair: Professor David Smith, Monash University

11:15am Morning Tea: Atrium Courtyard

11:45am Plenary Session 1
Professor Sue Haka, Michigan State University
Research Paradigm Shifts Affecting Management Accounting Research
Chair: Professor Axel Schulz, Monash University

12:45pm Lunch: Seaview Restaurant

2:00pm Session 2
Presenter: Dr John Dumay, University of Sydney, and Professor MS Chuicchi
Unlocking intellectual capital
Presenters: Professor Zahirul Hoque and Nur Haiza Zawawi, La Trobe University
Innovation diffusion of the balanced scorecard in a public sector agency
Chair: Dr Joanne Lye, Monash University

3:30pm Afternoon tea: Atrium Courtyard

4:00pm to 5:30pm Early Career Researcher Session
Presenter: Assistant Professor Stijn Masschelein, UWA
The influence of contracts and uncertainty on partner selection and reciprocity
Presenter: Dr Joanne Lye, Monash University
An exploratory study of organisational learning from a performance measurement system: A grounded theory approach
Presenter: Dr Umesh Sharma, University of Waikato
Performance management system in the public housing sector: dissemination to diffusion
Chair: Professor Axel Schulz, Monash University

6:30pm for 7:00pm Dinner
Speaker: Professor Markus Granlund, University of Turku - Finland

2012 Program: Symposium Day 2

9:00am Plenary Session 2
Professor Sue Llewellyn, University of Manchester
Why do qualitative research?
Chair: Professor Kim Langfield-Smith

10:00am Morning tea: Atrium Courtyard
Early Career Researcher Poster Session
Angela Liew, University of Auckland
To be enabled one must be coerced: Case studies of decision technology used in new product development
Dr Bereket Redda, Monash University
Post-privatisation changes in management control and firm performance: the influence of contextual factors
Paweena Kongchan, RMIT University
Factors influencing the implementation of Activity-Based Costing in Thailand: a case study of a Thai Telecommunications company
Paul Yap, Monash University
The complex and multifaceted world of performance management in NGOs: A case study

10:45am Session 3
Presenter: Dr Basil Tucker, University of South Australia
Practitioners are from Mars; Academics are from Venus? An empirical investigation of the research – practice gap in management accounting
Presenter: Professor Peter Kajüter, University of Münster
Conceptual design of cost accounting systems – a cross-national study of German and Japanese firms
Chair: Anna Stamatelatos, Monash University

12:15pm  Lunch: Seaview Restaurant

1:15pm  Session 4
Presenter: Dr Mandy Cheng, University of New South Wales
Does self-certification encourage or reduce escalation of commitment?
Presenter: Nicole Sutton, University of Technology Sydney
It's not herding cats it’s feeding sick puppies: Management Control Systems in enabling performance of university research at the operational level
Chair: Professor Kim Langfield-Smith

2:45pm  Plenary Session 3
Associate Professor Sally Widener, Rice University
Contributing with Structural Equation Modeling: Challenges and Opportunities
Chair: Professor David Smith

3:45pm  Close
Professor David Smith