



UNIVERSITÀ DEGLI STUDI
di NAPOLI FEDERICO II



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Sidrea International Workshop

*European Network for Research in
Organisational and Accounting Change*

11th ENROAC Conference
**The Contribution of Management Accounting
to Effective Risk Management**

29th - 30th June 2017



University of Naples "Federico II" - Conference Centre
Via Partenope, 36 - Naples, Italy



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THE CONTRIBUTION OF MANAGEMENT ACCOUNTING TO EFFECTIVE RISK MANAGEMENT

29th - 30th June 2017



**University of Naples "Federico II" – Conference Centre
Via Partenope, 36 - Naples, Italy**



Programme

29th June 2017

09:00-09:30 **Registration**

09:30-10:00 **Welcome Address – Aula Magna**

Gaetano Manfredi, Rector of the University of Naples Federico II
Adele Caldarelli, Head of the Department of Economics, Management,
Institutions of the University of Naples Federico II
Robert W. Scapens, Alliance Manchester Business School
Marco Maffei, University of Naples Federico II

First plenary session – Aula Magna

Chair Riccardo Viganò, University of Naples Federico II

10:00-10:40 Gillian Lees, Chartered Institute of Management Accountants
*When management accounting meets risk management
– supporting effective decision making*

10:40-11:20 Keith Smith, The Institute of Risk Management
Risk: Perception and impact

11:20-11:40 **Coffee Break**

Second plenary session – Aula Magna

Chair Alessandro Lai, University of Verona

11:40-12:20 Ferdinando Cutino, European Central Bank
Cash flows for the assessment of credit risk

12:20-13:00 Alberto Quagli, University of Genoa
Risk approach as a link between financial and management accounting

13:00-14:00 **Lunch**

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14:00-15:00

Round Table with Practitioners – Aula Magna

Chair Mark Beasley, Deloitte Professor of Enterprise Risk Management and Professor of Accounting, North Carolina State University

Paolo Zamparelli, Senior Manager, EY

The new (and future) partnership between management accounting & risk management: Finance and risk functions as strategic internal advisors of top management. An EY point of view based on some audit and advisory experiences

Daniele Catauro, International Tax Director, Danaher Corporation

Risk management and tax governance in multinational companies

Antonello Cioffi, Aura Paraschivescu, Internal Audit Officers, CIRA

Internal control system & risk assessment: The CIRA model

15:00-15:15

Questions and answers

15:15-15:30

Coffee Break

15:30-17:30

Parallel sessions

From 20:00

Gala dinner at the Transatlantico Restaurant

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30th June 2017

09:00-10:30 Parallel Sessions

10:30-11:00 Coffee Break

11:00-13:00 Parallel Sessions

13:00-14:00 Lunch

14:00-16:00 Parallel Sessions

16:00-16:15 Coffee Break

Closing plenary session – Aula Magna

Chair Robert W. Scapens, Alliance Manchester Business School

16:15-16:45 Anette Mikes, HEC Lausanne

*Values at risk: The challenges and practices of the ethical turn
in risk management*

16:45-17:00 ENROAC – Reflections and next steps/conference

Cristiano Busco, LUISS University

18:30 Departure for the monumental complex of St. Maria La Nova

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**Parallel sessions programme****29th June 2017 – 15:30-17:30****Sala A – Ground floor Chair Claudia Zagaria**

Authors	Titles	Discussants
Meidell A. Carlsson-Wall M. Kraus K.	Risk appetite and its materialization in risk management practices: A case study in the aerospace industry	Warren E.
Kaarbøe K. Meidell A. Carlsson-Wall M. Kraus K.	Emotional energy and calculative momentum - A case study of the evolution of risk management practices	Stockenstrand A.K.
Slagmulder R.	Strategic risk management in dynamic environments: A management control perspective	Matilal S.
Krishnan S.N. Ganesh L.S.	Risk management in start-ups: An overview of the Indian scenario	Perray-Redslob L.

Sala B – Ground floor Chair Rosanna Spanò

Authors	Titles	Discussants
Wongkaew W. Shutibhinyo W.	Strategy, choice of performance measures and use of performance measurement systems: Empirical evidence from Thailand	Thomas R.
Harris E. Northcott D. Elmassri M. Huikku J.	Exploring the relationship between advances in performance management and strategic investment decision-making	Lassila E.M.
Marchand M. Bergeron H. Roy C. Labell F.	Sustainability practices of the SME: Measurement tools for sustainable performance	Pellinen J.
Kadak T. Laitinen E.K.	Does the company size affect performance management system? PMSs in small, medium-sized, and large companies	Masafumi F.

Sala Biblioteca A – Third floor Chair Alessandra Allini

Authors	Titles	Discussants
Beasley M. Branson B. Pagach D. Panfilo S.	The information content of proxy disclosures concerning the board's role in enterprise risk oversight	Vesty G.
Florio C. Rossignoni F. Melloni G.	Corporate governance and enterprise risk management: Evidence from SMEs	Faith Mthiyen Z.
Ng A.	From risk governance to sustainability accounting: Institutional heterogeneity in a regional financial centre	Huber C.
Arena C. Mussolino D. Saggese S. Sarto F.	The functioning and composition of the audit committee in publicly listed firms	Varoutsas E.

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Sala Biblioteca B – Third floor Chair Simona Catuogno

Authors	Titles	Discussants
Gunatilake G. Wijesinghe D.	Corporate social responsibility: A propaganda strategy for the sustainability of the corporation	Pimentel L.
El Messoussi A. Derchi G.B. Oyon D.	CSR strategic reorientation and management control systems: A longitudinal study	Van de Ven A.
João Major M. Conceição A. Cleg S.	When power relations fail: The case of responsibility centres in Portuguese hospitals	Väisänen M.
Manes Rossi F. Nicolò G. Levy Orelli R.	Reshaping risk disclosure through integrated reporting: Evidence from Italian early adopters	Malafronte I.



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30th June 2017 - 9:00-10:30**Sala A – Ground floor Chair Marco Maffei**

Authors	Titles	Discussants
Andreeva N. Voysey A.	Environmental risk analysis by financial institutions	Speckbacher G.
Crawford J. Nillson F.	Risk management and management control systems integration in banks: The role of regulation and strategy	Harritz D.
Nillson F.	The relationship between financial accounting and management control: Preliminary findings from a case study of a Swedish bank	Strauss E.

Sala B – Ground floor Chair Luca Ferri

Authors	Titles	Discussants
Järvinen J. Henttu-Aho K.	A network approach to communication in modern budgetary control – Analysis of the rolling forecasting process	Wiegmann L.
Schnegg M. Davila T. Oyon D.	Formal and informal control systems to monitor the environment: A multiple case study	Fragnière E.
Quinn M. Lynn T. Rosati P. Murphy D.	#Brexit: The role of accounting firms in the Brexit discourse on twitter	Rusch M.

Sala Biblioteca A – Third floor Chair Donata Mussolino

Authors	Titles	Discussants
Malafrente I. Pereira J. Starita M.G.	Board diversity, firm performance, and earnings management	Bayrle C.
Sa'id H.	Does adoption of performance measurement system integrated within enterprise resource planning system improve efficiency and curtail corruption in a large state enterprise in Nigeria?	Tekathen M.
Paolone F. Lamboglia R. Mancini D.	Performance measurement system and environmental risk management. Empirical evidences on Italian listed companies	Lemaire C.

Sala Biblioteca B – Third floor Chair Cristina Florio

Authors	Titles	Discussants
Treush O.	A new model for quantitative measurement of the bargaining power of buyers in the context of digital transformation	Rosati P.
Malmrose M. Negin F.	Accounting constituting change – A case of Maryland hospitals	Wongkaew W.
Coyte R. Seethamraju R.	Why don't accountants use functionality in ERPs?	Beasley M.

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30th June 2017 - 11:00-13:00**Sala A – Ground floor Chair Clelia Fiondella**

Authors	Titles	Discussants
Rusch M.	How does information sharing with suppliers influence procurement risk?	Ferri L.
Panfilò S. Lai A. Stacchezzini R.	Accounting and the Government of risks: How the Italian Government managed the steelmaker ILVA's social and societal risks	Harris E.
Tekathen M.	Risk-based planning: Studying the invention process of "corridor planning" by a Big-four accounting firm	Panfilò S.
Fragnière E. Dubosson M. Reynard C. de Palma D.	Human risk and its relationship to value destruction through internal fraud: A survey conducted in the Geneva banking sector	Gunatilake G.

Sala B – Ground floor Chair Francesco Agliata

Authors	Titles	Discussants
Bayle C.	Performance measure's design features and their influence on intrapreneurship	Krishnan S.N.
Lemaire C.	A management control system implementation as a diversionary tactic in an inter-organizational context	Marchand M.
Speckbacher G. Karrenbrock P. Metzl M.	Top management motivation for compliance and the implementation of Basel III	Ng A.
Asada H. Yoshikawa K. Kazusa Y.	Switching use of a management control system: A case of construction machinery manufacturer	El Messoussi A.

Sala Biblioteca A – Third floor Chair Francesca Manes Rossi

Authors	Titles	Discussants
Strauss E. Grunwald-Delitz S. Weber J.	Governing day-to-day interactions in interfirm collaborations: The role and mode of control of informal controls	Petrikowski L.
Väisänen M. Strauss E. Tessier S.	Overcoming the dualism of enabling and coercive controls	Kashyap S.
Harritz D.	A study of a control package in an inter-organisational shared service centre	Kadak T.
Van de Ven A. De Groot T.J.	Opening the black box: An in-depth analysis of controllers' accounting choices	Jollands S.



Sala Biblioteca B – Third floor Chair Ferdinando Di Carlo

Authors	Titles	Discussants
Varoutsas E. Taylor M. Soin K.	Management accounting and risk management practices in the financial industry	Roberts H.
Pimentel L. Euske K.J.	Management control innovations and institutionalization process in a Government agency	Kimura A.
Thomas R.	A management control perspective to managing portfolio risk in organisations of national significance: The case of the Royal Navy	Kaarbøe K.
Vesty G. Gong Z. Subramaniam N.	Risk management culture and management control: Improving school leadership	Florio C.



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30th June 2017 - 14:00-16:00**Sala A – Ground floor Chair Sara Saggese**

Authors	Titles	Discussants
Sawabe N. Jollands S. Ackroyd C.	Examining the legitimacy of sustainability reports	Andreeva N.
Busco C. Granà F. Izzo M.F.	From representation of facts to mediation of concerns: The adoption of integrated reporting as it emerges in practice	Järvinen J.
Jollands S. Burns J.	On the importance of researching accounting in popular culture	Asada H.
Panfilio S.	Variation between private source of information and public disclosure on enterprise risk management and its determinants	Treush O.

Sala B – Ground floor Chair Manuela Lucchese

Authors	Titles	Discussants
Stockenstrand A.K. Scapens R.W.	Logics and liminality - understanding post crisis reporting requirements in a well-functioning bank	Malmrose M.
Perray-Redslob L. Morales J.	Resistance in the name of discipline. Maintaining command and control culture in the French armed forces	Crawford J.
Matilal S.	Accounting for disaster: Questioning the ethics of rationality	Schnegg M.
Pellinen J. Hannele M. Hyvönen T. Antti F.	The use and non-use of management accounting information in universities	Sa'id H.

Sala Biblioteca A – Third floor Chair Roberts Hanno

Authors	Titles	Discussants
Lassila E.M. Moilanen S.	In the margins of accounting: The mediating role of analytics in a digital environment	Coyte R.
Ferri L. Caldarelli A. Maffei M.	From technology acceptance model to technology risk acceptance. A model proposal.	Zampella A.
Bellucci A. Biagini F. Tofi M.	Top management and blockholder ownership: A new role for the management accountant in the insurance companies	Zagaria C.
Zampella A. Allini A. Caldarelli A. Spanò R.	Disclosure behaviours of Italian Universities. Symbolic vs substantive attempts in performance plans	Bellucci A.
Vesty G. Bakshi S. Dellaportas S. Jones M.	Ticking time bombs: Full cost accounting and municipal waste	Meidell A.

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Sala Biblioteca B – Third floor Chair Gianluca Ginesti

Authors	Titles	Discussants
Faith Mthiyen Z. Van der Poll H.M.	A framework for risk management in small medium enterprises in Southern African development communities	Spanò R.
Huber C. Klein V. Scheytt T.	Risk management as moral work: The values of risk in a Brazilian conglomerate	Goretzki L.
Wiegmann L. Petrikowski L. Goretzki L.	Exploring the construction of persuasiveness of forecast numbers – A temporal work perspective on forecast meetings	Arena C.
Masafumi F. Li Y. Sawabe N.	Incomplete performance measures in the process of reciprocity	Nilsson F.



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Conference venue

The venue for the 11th ENROAC Conference is the *Università degli Studi di Napoli "Federico II"* - Conference Centre, located in "Via Partenope, 36" (number 1 in the legend below) in the Naples Seafront District.



The Conference venue is located in front of the Castel dell'Ovo





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Social Events

Gala dinner on 29th June 2017 at 8.00 pm

The gala dinner will take place at the Transatlantico restaurant in the Borgo Marinari, located in the same district of the Conference Centre, nearby Castel dell'Ovo.



Closing aperitif on 30th June 2017 at 7.00 pm

A closing aperitif will take place at the monumental complex of St. Maria La Nova in Piazza Santa Maria La Nova, 44. A bus transfer will be provided, leaving from the Conference Centre at 6.30 p.m.



Scientific Committee

Adele Caldarelli, University of Naples Federico II, Italy
Marco Maffei, University of Naples Federico II, Italy
Anette Mikes, University of Lausanne – HEC, Switzerland
Robert Scapens, Alliance Manchester Business School, UK

Local Organization Committee

Co-ordinator Claudia Zagaria, University of Campania Luigi Vanvitelli, Italy
Alessandra Allini, University of Naples Federico II, Italy
Clelia Fiondella, University of Campania Luigi Vanvitelli, Italy
Luca Ferri, University of Naples Federico II, Italy
Gianluca Ginesti, University of Naples Federico II, Italy
Rosanna Spanò, University of Naples Federico II, Italy
Annamaria Zampella, University of Naples Federico II, Italy

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