

09-049IPA 2009

Parallel sessions

Parallel sessions, Thursday, July 9, 2009

Session	Room	Authors	Paper title	Discussant
Session 01 Thursday, 11:45 - 12:30	SR 1	Williams	Rethinking Decision Usefulness	Baskerville
	SR 3	Barbu/Baker	An historical and interpretative analysis of institutions involved in international convergence of accounting standards	Mennicken
	SR 11	Murthy/Guthrie	Sustainable workplace flexibility accounting and reporting in a large Australian Financial Institution	Graham
	SR 12	Okamoto	International Norms and the Global Convergence of Lease Accounting Standards in Japan	Heidhues
	SR 16	Ahmed	Hegemonic and Counter Hegemonic Dynamics and NGO Accountability Change: The Case of BRACK in Bangladesh	Heinzelmann & Marx
	SR 17	Samiolo	The Politics of Quantification in Project Appraisal. Governing by Numbers in the Safeguard of Venice	Frandsen
	SR 18	Jack/Kholeif	Accountability for outcomes and logics of critical explanation: the case of PBB in Egypt	Ionascu
	FMR	Mangin	A Comprehensive Analytical Framework for Studying Performance Evaluation	Jordan
Session 02 Thursday, 14:00 - 14:45	SR 1	Catasús/Johed	The dividends of accounts: competing logics at and around the annual general meeting	Billings
	SR 3	Evans	Accounting, police and population control in nineteenth century Scotland	Larrinaga
	SR 11	Horiguchi	Reorientation of Stakeholder Engagement	Rinaldi
	SR 12	Durocher/Gendron	IFRS: on the docility of sophisticated users in preserving the ideal of comparability	Sikka
	SR 16	Ferguson	Disability and the Professional Accountant: Insights from Oral Histories	Jeacle
	SR 17	Stittle/Li	Privatisation and Franchising of British Train Operations: the decline and derailment of the Great North Eastern Railway	Schürmann
	SR 18	McPhail	Board Diversity, The Logic of Difference & The Logic of Equivalence: A Critical Study of the Emergence of Corporate Democracy	Unerman
	FMR	Mourey	The Making of Our Own Luck. Taking a socio-organisational perspective to produce new knowledge on the control of strategic inter-firm relationships in the French retail industry	Mahlendorf
Session 03 Thursday 14:45 - 15:30	SR 1	O'Connell/Ciccotosto	Latour's contribution to the accounting literature through Actor-Network Theory: A critical appraisal	Dugdale
	SR 3	Cook/De Lange		
	SR 11	Larrinaga/Macias	Technologies of power in sixteenth-century Spain: Castillo's Treatise on Accounts revisited	Samiolo
	SR 12	Reynolds/Dillard	Thought Woman and the Tao of Sustainability: Toward a More Inclusive Understanding	McPhail
	SR 16	Billings/Woods	Deja Vu in Arguments over Accounting change: Fair Value Accounting, Transparency and Disclosure in Banking	Quinn
	SR 17	Bakre	Globalisation, Elite and Profession Connections in Money Laundering and Trans-Organised Financial Crimes: Evidence from Nigeria	Haslam
	SR 18	Jeacle/Carter	Travel and Trust: Audit Society and the Construction of Assurance within the Travel Industry	D. Cooper
	FMR	Rinaldi/Unerman	Stakeholder engagement and dialogue initiatives of UK FTSE100 companies over the Internet: an empirical analysis.	Horiguchi
Session 04 Thursday, 17:00 - 17:45	SR 1	Messner/Gstraunthaler	How are Business Plans used in New Ventures? Practice Variation and Institutional Pressures	van Peursem
	SR 1	Mustafa	Exploring the systems of accountability by means of religious conception: Anthropologizing common sense	Joannides
	SR 3	Hoskin/Macve	The Western Railroad Crash of 1841: The First Manageriogenic Disaster?	Buhr
	SR 11	Adams/Burritt/Frost	Integrating Environmental Management Systems, Stakeholder Engagement Processes and Environmental Reporting	Tregidga
	SR 12	Saglam	Financial Reporting of Turkish Foundations	Jones
	SR 16	Josiah/Burton	Accounting for Privatisation in Africa? Reflections from a Critical Interdisciplinary Perspective	Bakre
	SR 17	Gallhofer/Haslam		
	SR 17	Oehr	Accounting and the Welfare-state: The Missing Link	Smyth
Session 05 Thursday, 17:45 - 18:30	SR 1	Farneti/Siboni/Guthrie	Social reporting in Italian local governments: what they do not report	Luft Mobus
	SR 3	Qu/D. Cooper/Ezzamel	Creating and Popularizing a Management Accounting Idea: The Case of the Balanced Scorecard	Becker
	SR 1	Joannides/Berland	Designing a Consistent Accounting research - evidence from linkages between accounting and religion	Catasús
	SR 3	Buhr	Accounting and Indigenous Peoples: Research, History and Empowerment in Canada	Bowrey
	SR 11	Luft Mobus/Fogarty	Sustaining the Audit: An Examination of Public Accounting Firms Efforts to Capture the Next Generation of Environmental Reporting	Neu
	SR 12	Mennicken	From Inspection to Auditing: Audit and Markets as Linked Ecologies	Baker
	SR 16	Chwastiak	War by Other Means: Auditing the Deconstruction of Iraq	Annisette
	SR 17	Smyth	Contesting Public Accountability	Oehr
SR 18	Grose	Formal and Informal Controls Over Social Security Expenditure – A Critical Analysis	Molisa	
FMR	Morales/Lambert	From 'dirty work' to 'dirty dust'. An ethnographic study of the shadowy activities of management controllers	Macintosh	

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Parallel sessions

Parallel sessions, Friday, July 10, 2009

Session	Room	Corresponding Author	Paper title	Discussant
Session 06 Friday, 10:00 - 10:45	SR 1	Davison	Icon, Iconography, Iconology: Visual Branding, Banking and the Case of the Bowler Hat	McGoun
	SR 3	Richardson	Diplomatic Resolution of International Cost Allocation Disputes: The Co-Evolution of Accounting and Institutions in the Eastern Mail Service Arbitrations 1866-1905	Pezet
	SR 11	Rowe/Guthrie	Institutional Cultural Norms of Chinese Corporate Environmental Reporting	Momin
	SR 12	Mulligan/Oats/Tuck	Meta Risk Management and Tax Accounting	Edgley
	SR 16	Okcabol/Mickhail	The Turmoil in the Markets for MIS and AIS. A Labor Process Study	Hopper
	SR 17	Sy/Tinker Yonekura/Gallhofer	Accounting Disclosure, Corporate Governance and the Battle for Markets: Trade Negotiations between Japan and the U.S.	Carmona
	SR 18	Bowrey/Smarrk	New Public Management: Is it really new?	Conrad
	FMR	Jayasinghe/Soobaroyen Thomas	Bounded Emotionalities and Accounting in the Narratives of Organisational Change: The Case Study of a Heritage Railway	Ravenscroft
Session 07 Friday, 11:15 - 12:00	SR 1	Sargiacomo	Accounting and Spatial Practices in a High-Fashion Factory	Carter
	SR 3	Hui/Rudkin	Hongkong and Shanghai Bank and the Foochow Loan: A Case for Dual Identities	Napier
	SR 11	Mete/Dick/Moerman	Creating institutional meaning: accounting and taxation law perspectives of carbon permits	Tuck
	SR 12	Carrington	Accountability, auditability and the audit society - the case of auditor oversight in Sweden	Guénin-Paracini
	SR 16	Molisa	Social accounting and the politics of 'transparency' under capitalism - a dialectical interpretation	Oguri
	SR 17	Bourguignon/Dugdale Jones/Luther	Accounting for French companies: Tradition and change in a globalizing world	Le Theule
	SR 18	Rautiainen	Road to ERP: combining ANT and NIS in the translation of a city on the NPM path	Bürkland
	FMR	Baskerville	Why talking past each other about managerial discretion matters	Williams
Session 08 Friday, 12:00 - 12:45	SR 1	Rossingh	Language and accountability: Converging traditional and Western language concepts	Pärl
	SR 3	Tan	Bringing Corporate Governance In by Sell-Side Financial Analysts: An Investigation into the Arenas of Emergence	Durocher
	SR 11	Sarayanamuthu/Lehman	Accounting for the climate change footprint: socialising the risk attributes of a carbon-intensive economy	Tregidga
	SR 12	Guénin-Paracini	Statutory auditing or the wages of fear	Carrington
	SR 16	Oguri	Mediating Capital Metamorphosis and Accounting Capital: Theoretical Perspectives based on Marxian Economics	Tinker
	SR 17	Bourguignon/Saulpic Zarlowski	Reinterpreting accountability in the French public sector	Messner
	SR 18	Vargas-Hernandez	The Transfer of Governance from the Nation State to a Corporate Global Economy	Gallhofer
	FMR	Mahlendorf/Schäffer	The dysfunctional effect of capital market orientation on escalating projects	Balachandran
Session 09 Friday, 15:00 - 15:45	SR 1	Bettner/Frandsen McGoun	Listening to Accounting	Davenport
	SR 3	Carnegie/O'Connell	Understanding the responses of professional accounting bodies to crises: the case of the Australian profession in the 1960s	Yee
	SR 11	Bebbington/Frame	Towards governmentalities for sustainable development	O'Dwyer
	SR 12	Sikka/Willmott	The State-Globalization Relationship: The Case of the European Savings Tax Directive	Habersam
	SR 16	Agyemang/Awumbila Unerman/O'Dwyer	NGO Accountability in developing country context: empowering the marginalised through downward accountability mechanisms?	Grose
	SR 17	Graham	Accounting and the Construction of the Retired Person	Guthrie
	SR 18	Momin/Belal	The Views of Selected NGOs on Corporate Social Disclosures in Bangladesh	Rowe
	FMR	Gond/Le Theule/Sponem	Making Artistic Squats Count: Calculability and Legitimacy in an Alternative Artistic Organization	Piber

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Parallel sessions

Parallel sessions, Friday, July 10, 2009 (continued)

Session	Room	Corresponding Author	Paper title	Discussant
Session 10 Friday, 16:15 - 17:00	SR 1	Maali/Napier	Substance or form in Islamic banking: a case study	Saglam
	SR 3	Parker	The Business Case for Corporate Social Responsibility: British Industrial Pioneers	Carnegie
	SR 11	Tregidga/Milme/Kearins	The Politics of Knowing 'Organisational Sustainable Development'	Gray
	SR 12	Malsch/Gendron	Independent Audit Regulators and the Reproduction of Conflicts of Interest in the Field of Public Accounting	Vargas-Hernandez
	SR 16	Ioan	French Accountancy Profession: Glass Ceiling and Migration	Lord
	SR 17	Roberts/Jones	Accounting for Self Interest in the Credit Crisis	Millo
	SR 18	C. Cooper/Coulson et al.	The ICL Stockline Case - reflections on Bourdieu's 'collective intellectual'	Robson
	FMR	Conrad/Uslu	Investigation of the impact of 'Payment by Results' on performance measurement and management in NHS Trusts	Moll
Session 11 Friday, 17:00 - 17:45	SR 3	Pezet/Sponem	Why and how does a CEO use financial and non-financial data? A study of the emergence of the Tableau de Bord at the Crédit Lyonnais (1870-1890)	Richardson
	SR 11	Gray	Is Accounting for Sustainability Actually Accounting For Sustainability ... and How Would We Know? An exploration of narratives of organisations and the planet	Haynes
	SR 12	Pastra	The Power of Knowledge: The Case of the Big Accounting Firm	Sharma
	SR 16	Hopman/Lord	The Glass Ceiling and Women in Accounting: New Zealand Experiences and Perceptions	Ioan
	SR 17	Beunza/Millo	Liquidity Wars: NYSE, NASDAQ and The Reorganization of Financial Exchanges	Roberts
	SR 18	Davenport/Liu	Professional Accounting? The View from Bourdieu	Coulson
	FMR	Nandan	Management Control Systems in a Private Not for Profit Hospital: A Victorian Case Study	Piber

Parallel sessions, Saturday, July 11, 2009

Session	Room	Corresponding Author	Paper title	Discussant
Session 12 Saturday, 9:00 - 9:45	SR 11	Egan	Water management and accounting in a large educational institution	Rankin
	SR 12	Farjaudon/Morales	The Concept of 'Brand' as a Major Stake in Competition between Professions	Zarlowski
	SR 16	van der Laan/Moerman	Strategic Bankruptcy: The case of James Hardie	Jack
	SR 17	Meister-Scheytt/Scheytt	Reframing Accountability in Universities: The Influence of Individual Actors	Sponem
	SR 18	Ionascu/Alexander	Realism in Financial Reporting: What's Really at Stake in the Disputes	McKernan
	FMR	Berland/Levant Joannidès	Institutionalisation and deinstitutionalisation of budget	Ciccotosto
Session 13 Saturday, 9:45 - 10:30	SR 11	Wahyuni/Rankin Windsor	Towards Emissions Trading: The Role of Environmental Management Systems in Voluntary Disclosing Greenhouse Gas Emission	Egan
	SR 12	Yee	The dynamic of state-accounting profession relationship: some insights from the professionalisation experience in China	Huber
	SR 16	Everett/Neu	Moral Regimes, Financial Overflows, and Master Cynics: Translating a Case of Corruption in a National Unification Scheme	van der Laan
	SR 17	Rahaman/Martinez Sy/Tinker	New Oracles from Delphi - A 'Crucial Experiment' for Positivism in Archival History	Hoskin
	SR 18	Mickhail/Okcabol Heidhues/Patel	A critique of Gray's framework on accounting values using Germany as a case study	Okamoto
FMR	Wiesel/Modell/Moll	Customer Orientation, Management Control and the Rationing of Public Service Delivery: A Gargabe Can Analysis	Rautiainen	
Session 14 Saturday, 11:00 - 11:45	SR 11	Mäkelä	It's an evolution, not a revolution'; Corporate social responsibility reporting in the Finnish forestry sector	Sandu
	SR 16	Balme/Van Peurse	Threats to the New Zealand Serious Fraud Office: An Institutional Perspective	Gendron
	SR 17	Greer	Accounting and Policies of Assimilation	Agyemang
	SR 18	Kilfoyle/MacDonald	Emergent, Local, Innovative and Informal Accounting Systems: A Nomological Analysis	Morales
	FMR	Huber/Scheytt	Performance vs. Reputational Hierarchies: Governing Universities Through Intellectual Capital Statements	Moerman
Session 15 Saturday, 11:45 - 12:30	SR 11	Sandu	Legitimacy strategies in the annual reports - what turn to social responsibility in a post-privatization context	Mäkelä
	SR 16	C. Cooper/Joyce	The marriage of Bourdieu and Private Ordering on Gretna's football field	Lambert
	SR 17	Lombardi/Clayton	The Path Less Travelled: Indigenous Australians and the Accounting Profession	Dillard
	SR 18	McKernan	Accounting Practice and Obligation	Mangin
	FMR	Quinn	The continued use of standard costing in management accounting	Müller

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