

PREFACE

In 2001, a group of researchers gathered for the first time in Nice, France, to focus discussion on performance measurement and management control. Following the success of that conference, subsequent conferences were organized in 2003, 2005, 2007, 2009, 2011, 2013, and 2015. This volume contains some of the exemplary papers that were presented at the eighth conference (from September 30 until October 2, 2015), which – after having moved to Barcelona, Spain in 2013 – was now relocated back in Nice, France. The conference has relied heavily on EIASM and Graziella Michelante for organization and management, and their enthusiastic participation and excellent work has been critical to the conference success. In addition, the conference has been made possible by the generous financial support of CIMA.

About 200 papers were submitted to the eighth conference so the competition to make a presentation at the conference was quite high; eventually, 115 papers were selected for presentations. In total, 161 participants from 33 countries have been present at the conference. Amongst the countries with the most participants were Finland (18 participants), Germany (14), and the United States (also 14). However, there were representatives from each continent, including Canada (North America), Brazil and Chile (South America), Italy, the United Kingdom, and France (Europe), Australia and New Zealand (Oceania), China and Japan (Asia), and Egypt (Africa).

At authors' request, papers accepted for the conference could also be considered for publication in this volume. This generated far more high quality submissions than we could fit in this book; therefore, another competitive selection was required. In the end, we invited the authors of 10 papers to submit their papers for the book. In addition to the 10 invited papers, there were two plenary sessions at this conference by Marc J. Epstein and Sally K. Widener; their papers are also included in this volume.

Collectively, the chapters in this book draw on different theoretical frameworks, discuss a representative set of topics, are based on different research settings, and draw on different research methods. Chapters included in this book are from both “emerging scholars” as well as from “recognized scholars.” The book includes several chapters on “established

topics” such as performance measurement and (configurations of) control, both in a profit as well as in a non-profit setting. The book also includes chapters on upcoming topics such as integrated reporting and management controls in virtual teams. The contents of this book represent a collection of leading research in management control and performance measurement and provide a significant contribution to the growing literature in the area.

Finally, we thank all of the speakers and participants at the conference. Their attendance and enthusiastic participation made the conference an enjoyable learning experience. We are hopeful that this book will contribute to the continuing search for understanding and development in performance measurement and management control, and provide guidance for both academic researchers and managers as they work toward improving organizations.

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