



## Report on the 2018 EDEN Seminar on Producing and Evaluating Knowledge in Management Accounting (PEKIMA) & New Directions in Management Accounting Conference

There was a cold Christmas breeze in Brussels that morning as the 2018 EDEN PEKIMA seminar was about to start. Eighteen PhD students, working on topics ranging from risk management, digitalization and algorithms to sustainability, silence and public service performance evaluation, gathered at the EIASM to learn about the production and evaluation of knowledge in management accounting. The seminar was organized and animated by Eddy Cardinaels (KU Leuven), Chris Chapman (University of Bristol) and Wai Fong Chua (The University of Sydney). Over the course of two and a half intense days they took turns in discussing issues of method, theory building and the intricacies of an academic career. We, the students, had the privilege of discussing our thesis proposal with one of these three eminent scholars present as well as our peers. Close encounters with brilliant



minds are precious moments, this seminar is no exception. It left my mind boiling with questions which, as any academic would do, I immediately committed to obsess over. What story am I trying to tell? Do I read enough

outside of my field? Will I ever understand data fixation?

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We moved on to the eleventh edition of the *New Directions in Management Accounting* Conference chaired by Chris Chapman (University of Bristol), Frank Moers (Maastricht University) and Michael Jr Williamson (Gies College of Business) and held in the premises of EIASM in the Hotel Metropole. Early in the afternoon, after a word of introduction by the chairpersons the first plenary session began with Claire Dambrin (ESCP Europe) offering *“Some Thoughts on the Conditions of (Non-)Resistance to Individual Performance Evaluation”*. It was a skilful questioning and thought-provoking presentation on the pervasiveness of performance measurement which constituted a great introduction to the upcoming sessions. The crowd then divided into five rooms engaged in high-quality discussions on topics such as digitalization, accountability, risk, control system design, trust and performance appraisal. As the day came to an end, the sun was long gone and left us to enjoy a walk by the Christmas lights through Brussels. The welcome reception, organized together with the Journal of Management Accounting Research, was yet another occasion to debrief the day’s presentations.



As the second day began, Franck Moers chaired the second plenary session when Tatiana Sandino (University of Southern California) asked *“Can Multi-Unit Organizations Achieve Control While Remaining Agile as They Grow?”*. Subsequently participants went their separate ways to discuss, among others, issues of politics, incentives, CSR, costs, product development or inscriptions which, as the day before and the day after, related to a diverse range of methodologies. Annette Mikes (HEC Lausanne) closed the day with a talk on *“Values at Risk: Evidence and Reflections on the Ethical Turn in (Risk) Management”* questioning the potential role of ethics in risk management and leaving us with many fruitful new directions for research. We left the EIASM filled with food for thoughts yet obviously hungry for more. The conversations were raging at the Conference dinner. The Manufacture

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restaurant constituted an ideal setting for everyone to enjoy the last night out of the conference.

The final morning offered an occasion to dive into a new range of diverse subjects from performance measures and interdependence to opportunistic behaviour and strategy. Kristy Towry concluded the conference with a plenary session on “Romance and Agency Theory: Using Analytic Models to Motivate Empirical Research” during which she enthusiastically introduced her intellectual crushes, proposed to open the black-box of agency and suggested multiple synergies between modellers and empiricists.

Over the course of three days, a total of sixty-three papers were presented representing the work of a hundred and seventy-eight researchers. The presentations and discussions offered perspectives on the intersection of management accounting and many different subjects. Interactions were fruitful and constructive. Overall the conference was an inspiring testimony to the pertinence of collective intelligence at work and the importance of an accounting research community.

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