

2025 CSPM & Beyer Center Performance Management Field Research Symposium

Presented by:



**CPA Ontario Centre for
Sustainability Reporting and
Performance Management**



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Robert Beyer Center for Managerial Accounting & Control

2025 CSPM & Beyer Center Performance Management Field Research Symposium

April 24-25, 2025

Fluno Center, University of Wisconsin, Madison, WI

All sessions will be held at the Fluno Center

Breakfast/Lunch/Breaks will be held in the Fluno Center

Thursday, April 24	
6:00 pm - 8:00 pm	Reception at the Study Pub in the Fluno Center (8th Floor)
Friday, April 25	
7:45 am - 8:30 am	Registration and Breakfast
8:30 am - 8:45 am	Opening Remarks
8:45 am - 10:00 am	Paper 1 - Sofia Lourenço (Lisbon School of Economics & Management) <i>Does Accounting Training Drive Firm Performance? Evidence from a Field Experiment with Entrepreneurs</i> David Derichs (Aalto University) Teemu Malmi (Tampere University) Kati Kouhia-Kuusisto (Tampere University) <i>Discussant: Steve Wu</i> (Ivey Business School)
10:00 am - 10:15 am	Refreshment Break
10:15 am - 11:30 am	Paper 2 - Henry Eyring (Duke University) <i>Doctor's Orders: A Field Experiment on Fiscal Responsibility in Health Care</i> Anna Costello (University of Chicago) Eric Floyd (University of California San Diego) <i>Discussant: Shelley Li</i> (University of Southern California)
11:30 am - 12:30 pm	Lunch
12:30 pm - 1:45 pm	Paper 3 - Michal Matějka (Arizona State University) <i>Incentive and Sorting Effects of Challenging Performance Targets: Evidence from the Field</i> Martin Artz (University of Münster) Jens Böke (University of Münster) Martin Holzhaacker (Michigan State University) <i>Discussant: Theresa Libby</i> (University of Central Florida)
1:45 pm - 2:15 pm	Refreshment Break
2:15 pm - 3:30 pm	Paper 4 - Melissa Martin (University of Illinois Chicago) <i>Management Controls in Hierarchies</i> Konstantin Flassak (LMU Munich School of Management) Christian Hoffman (LMU Munich School of Management) Nina Schwaiger (LMU Munich School of Management) <i>Discussant: Fei Du</i> (University of Illinois Urbana-Champaign)
3:30 pm - 3:45 am	Closing Remarks