



European Network for Research in Organisational & Accounting Change (ENROAC)

14th Conference



14th Conference

JUNE 10-12

2025

University of Tartu Delta Centre
Tartu, Estonia



deltaschool.ut.ee/enroac14



The **University of Tartu** is one of the **leading institutions** for **high-quality education** and **excellent research** in Northern Europe, driving **inclusive** and **sustainable growth** and **innovation** in **Estonia, Europe** and **globally**.



University of Tartu in numbers

Est **1632**

15 206 students, including 10% International
Our students come from over **100** countries

3 international bachelor's programmes

27 international master's programmes

8 doctoral programmes

3705 employees / **14%** international

Cutting-edge research

In the top **1%** of the world's most highly cited
universities and research institutions in
15 research fields

More than **87** scientists rank in the top **1%**
of the most cited researchers in the world (ESI)

15 ERC grants since 2009

Rankings

QS World University Rankings 2024: **358**

THE World University Rankings 2025: **301-350**

4 faculties, 5 cities

Faculty of **Arts and Humanities**

Faculty of **Social Sciences**

Faculty of **Science and Technology**

Faculty of **Medicine**

Tartu: main campus / **Viljandi:** Viljandi

Culture Academy / **Pärnu:** Pärnu Collage

/ **Narva:** Narva Collage / **Tallinn:**

School of Law

Number of partner universities

62 partner universities in **26** countries:

• **27** partners in Europe

• **26** partners Asia and Oceania

• **9** partners in North and South America

600 Erasmus+ EU and ICM partners

Member of

Enlight / The Guild Europaeum

/ Coimbra Group CELSA /

LERU-CE7 / EUA Utrecht

Network



ut.ee



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Ülikooli 18, 50090 Tartu, ESTONIA



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The **best in Estonia**
and leading in the
Nordic countries.

DELTA  MANAGEMENT
SCHOOL

An aerial photograph of a city, likely Delft, showing a river in the foreground, a large modern building with a glass facade, and a church with a tall spire in the background. The sky is overcast.

Several key features help to define ENROAC conferences, including:

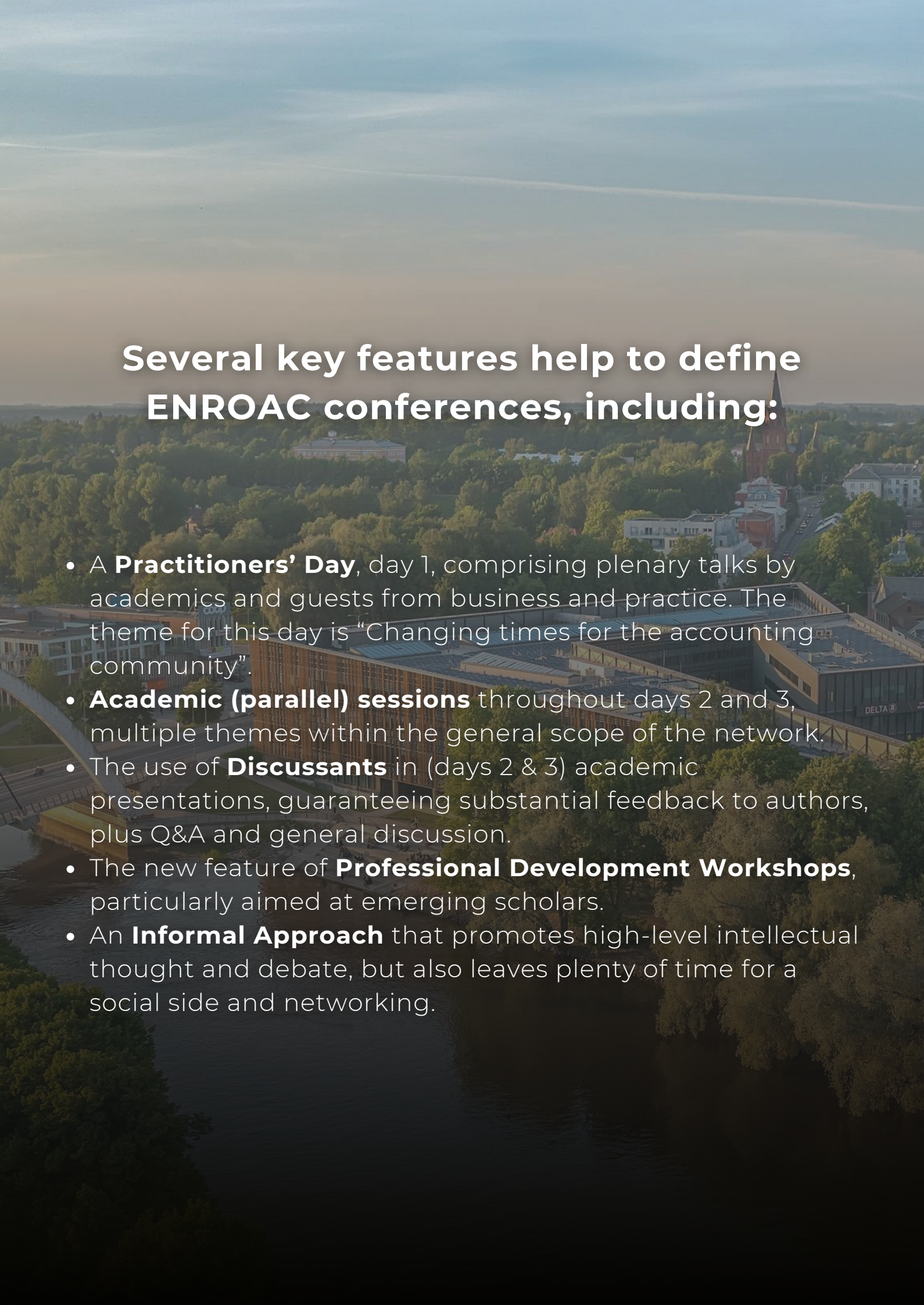
- A **Practitioners' Day**, day 1, comprising plenary talks by academics and guests from business and practice. The theme for this day is “Changing times for the accounting community”.
- **Academic (parallel) sessions** throughout days 2 and 3, multiple themes within the general scope of the network.
- The use of **Discussants** in (days 2 & 3) academic presentations, guaranteeing substantial feedback to authors, plus Q&A and general discussion.
- The new feature of **Professional Development Workshops**, particularly aimed at emerging scholars.
- An **Informal Approach** that promotes high-level intellectual thought and debate, but also leaves plenty of time for a social side and networking.

Delta Centre

- Delta Centre is one of the most modern centres of digital technology, analytical and economic thought in the Nordic region.
- 27,679 m² of net space, which promotes interdisciplinary teaching and research and cooperation with entrepreneurs and society.
- The **unique cross-disciplinary** centre brings together a vibrant community of more than 3000 students, lecturers, researchers.
- Different institutes in one building

- Student area
- Library
- Café
- Auditoriums with up to 300 seats
- Demo room
- Laboratories
- Etc.



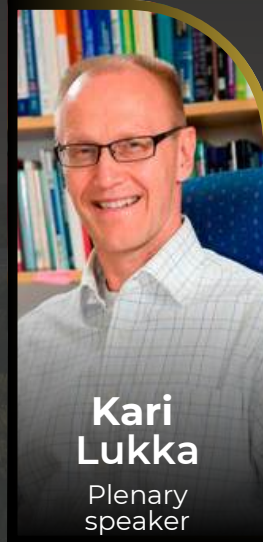
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Plenary speakers



10. 06 at 13.00, room 1018

Marko Järvenpää, University of Vaasa, Finland (room 1018)

“Management accountants in a long (and winding) road from bean counters via strategic business partners into twin transition – personal experiences in a lifelong research journey”

10.06 at 17.00, room 1018

Paolo Quattrone, University of Manchester, UK

“Nothing matters: Exploring the role of absences, lacks, invisibility and mystery in accounting”

11.06 at 9.00 , room 1018

Kari Lukka, University of Turku, Finland (room 1018)

„The threat of instrumentalism to sustainable academia”



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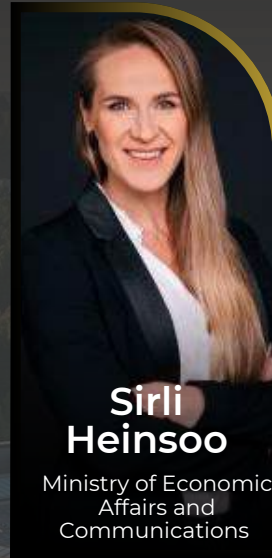
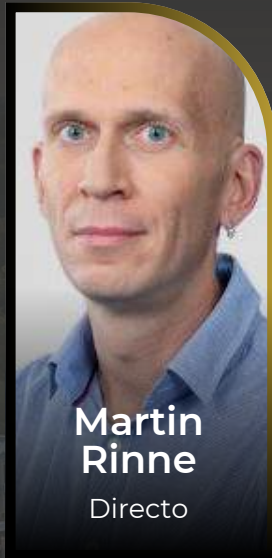


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Practitioners'



10.06 at 13.50, room 1018

Martin Rinne: Evolution of ERP Systems from Support Role to Key Business Management Tools

Kaur Andresson: The role of Business Intelligence and AI on Decision-Making

Sirli Heinsoo: Real-Time Economy: From Data to Better e-Service Delivery through Collaboration Opportunities



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ENROAC 14th Conference

Tuesday, June 10: Practitioners' Day

| | |
|---------------|--|
| 13:00 – 13:45 | Opening. Keynote 1: Professor Marko Järvenpää , University of Vaasa, Finland (room 1018) <i>"Management accountants in a long (and winding) road from bean counters via strategic business partners into twin transition – personal experiences in a lifelong research journey"</i> |
| 13:45 – 13:50 | Break |
| 13:50 – 15:20 | Practitioners' Presentations (room 1018) Martin Rinne - Chair of the Supervisory Board, Cofounder, Directo Kaur Andresson - Vice President, Key Account Management, GPV Group Sirli Heinsoo - Director of Digital Economy Department, Ministry of Economic Affairs and Communications of the Republic of Estonia |
| 15:20 – 15:50 | Coffee Break |
| 15:50 – 17:00 | Panel Discussion (room 1018) |
| 17:00 – 17:45 | Keynote 2: Professor Paolo Quattrone , University of Manchester, UK (room 1018) <i>"Nothing matters: Exploring the role of absences, lacks, invisibility and mystery in accounting"</i> |
| 18:00 – 20:00 | Welcome Reception at Delta |

ENROAC 14th Conference

Wednesday, June 11

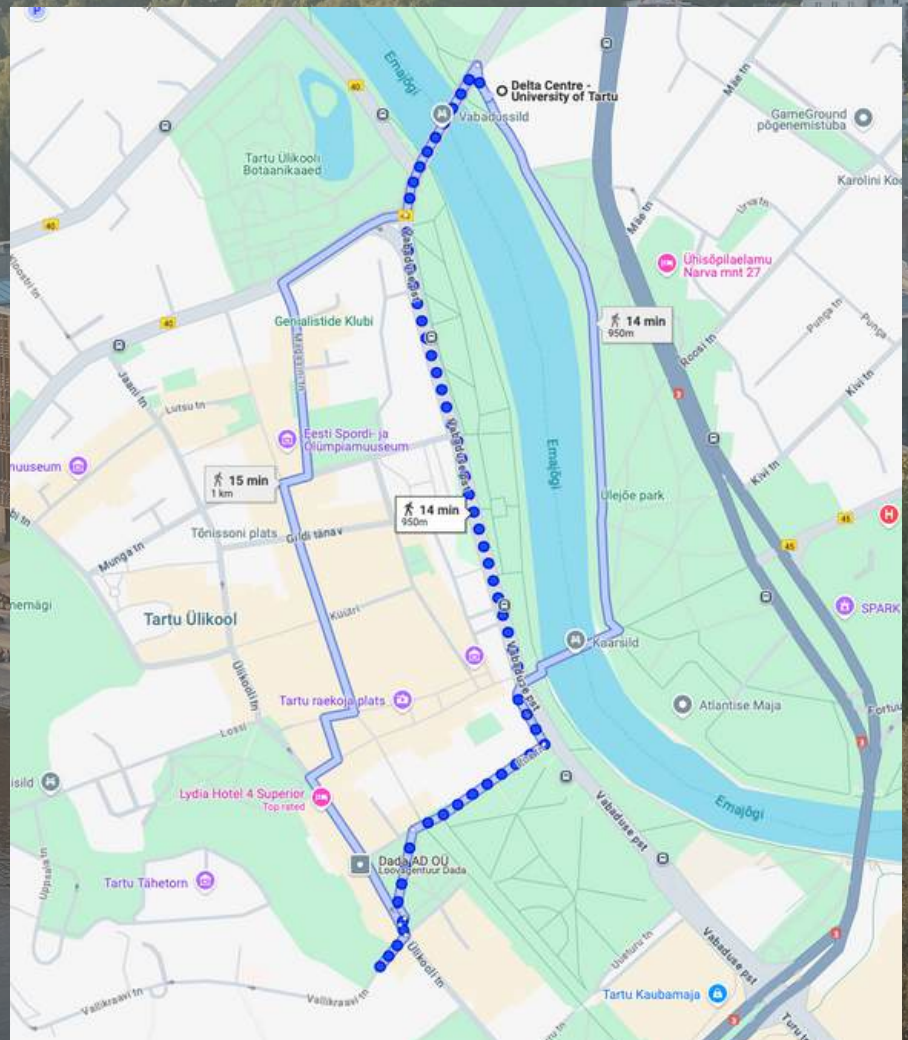
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|----------------------|--|---|---|
| 09:00 – 09:45 | Keynote 3: Professor Kari Lukka , University of Turku, Finland (room 1018) <i>„The threat of instrumentalism to sustainable academia“</i> | | |
| 09:45 – 10:00 | Break | | |
| 10:00 – 11:30 | Room: 1005 | Room: 1006 | Room: 1018 |
| Parallel session I | <p>Chair: Hanno Roberts</p> <p>Paper 1: Hanno Roberts "The Human-AI Interface in Education: a classroom-based inquiry"</p> <p>Discussant: Dan-Richard Knudsen</p> <p>Paper 2: Dan-Richard Knudsen, Christian Andvik "(Un)comfortable accountability?"</p> <p>Discussant: Hanno Roberts</p> | <p>Chair: Chris Akroyd</p> <p>Paper 1: Anniina Kinnunen, Marko Järvenpää, Antti Rautiainen "Multiple accountabilities and roles after organisational change: performing performance management"</p> <p>Discussant: Satoshi Horii</p> <p>Paper 2: Satoshi Horii, Chris Akroyd "Management Accounting Change and Digital Transformation in Japanese Companies"</p> <p>Discussant: Anniina Kinnunen</p> | <p>Chair: Roy-Ivar Andreassen</p> <p>Paper 1: Federico Barnabè, Maria Cleofe Giorgino, Riccardo Santoni "Mapping co-production in integrated healthcare pathways: a case study of femoral fracture care in an ageing system"</p> <p>Discussant: Roy-Ivar Andreassen</p> <p>Paper 2: Roy-Ivar Andreassen, Per Ståle Knardal, Charlotte Morland, Hakim Lyngstadås "“We believe in the vision”: How Sociotechnical Imaginaries Influence Municipal Healthcare Control"</p> <p>Discussant: Peeter Peda</p> |
| 11:30 – 12:00 | Coffee Break | | |
| 12:00 – 13:30 | Room 1005 | Room 1006 | Room 1018 |
| Parallel session II | <p>Chair: Riccardo Santoni</p> <p>Paper 1: Tiina Henttu-Aho, Janne Järvinen, Matias Laine, Leonard Breukers, Hannele Mäkelä "Orders of worth in carbon management and carbon accounting and rationales of decarbonization"</p> <p>Discussant: Riccardo Santoni</p> <p>Paper 2: Riccardo Santoni "Framing tensions as opportunities: internal double materiality in a SME case study"</p> <p>Discussant: Tiina Henttu-Aho</p> | <p>Chair: André Pombo Ferreira Dias</p> <p>Paper 1: André Pombo Ferreira Dias, Ana Conceição, Maria Major "Revealing the path constitution of public value strategy: A longitudinal case study in the Portuguese Navy"</p> <p>Discussant: Yan Li</p> <p>Paper 2: Yan Li, Masafumi Fujino "Shaping the identity of tax accountants through management tools - A study on the use of the Balanced Scorecard to inspire Japanese tax accountants' identity work"</p> <p>Discussant: André Pombo Ferreira Dias</p> | <p>Chair: Martin Quinn</p> <p>Paper 1: Johannes Thaller, Martin Quinn, Martin Hiebl "New technology and the management accountant's role – a systematic review"</p> <p>Discussant: Kari Sippola</p> <p>Paper 2: Kari Sippola, Jukka Pellinen, Tiina Jylhä, Anniina Kinnunen "The changing role of controllers in Finnish municipalities"</p> <p>Discussant: Johannes Thaller</p> |
| 13:30 – 14:30 | Lunch | | |
| 14:30 – 16:00 | Professional Development Workshop (room 1018): Surviving the Review Process Navigating the peer review process in academic publishing — how to respond to feedback, manage the emotional aspects of rejections, and turn reviews into actionable improvements. | | |
| 16:00 – 16:30 | Coffee Break | | |
| 16:30 – 18:00 | Room 1005 | Room 1006 | Room 1018 |
| Parallel session III | <p>Chair: Lili Kihn</p> <p>Paper 1: Lili Kihn, Christopher Chapman, Anja Kern "Accountingization, but not as you know it: How occupational values shape the managerial decision-making in a hospital"</p> <p>Discussant: Muhammad Kaleem Zahir-ul-Hassan</p> <p>Paper 2: Muhammad Kaleem Zahir-ul-Hassan, Reinald Minnaar "Performance management in a healthcare organisation: a case study in New Zealand"</p> <p>Discussant: Lili Kihn</p> | <p>Chair: Matthias Holmstedt</p> <p>Paper 1: Timo Heikkilä "Roadmap to carbon neutrality: The role of boundary spanners in organizational sustainability transition"</p> <p>Discussant: Matthias Holmstedt</p> <p>Paper 2: Matthias Holmstedt "Financial Management: Towards a Sufficiency Doctrine"</p> <p>Discussant: Timo Heikkilä</p> | <p>Chair: Terhi Chakhovich</p> <p>Paper 1: Tytti Elo, Jaan-Pauli Kimpimäki, Terhi Chakhovich "Trends in controllers' roles and skills: Longitudinal evidence from Finland"</p> <p>Discussant: Hirofumi Asada</p> <p>Paper 2: Hirofumi Asada, Hiroshi Adachi, Kosuma Shinohara "Enabling the Business Partner Role of Management Accountants: A Case Study of LIXIL's Keiri-Shain System in Japan"</p> <p>Discussant: Terhi Chakhovich</p> |
| 19:00 | Conference Dinner at Vilde ja Vine (Vallikraavi 4) | | |

ENROAC 14th Conference

Wednesday, June 11

How to Get to the Conference Dinner?

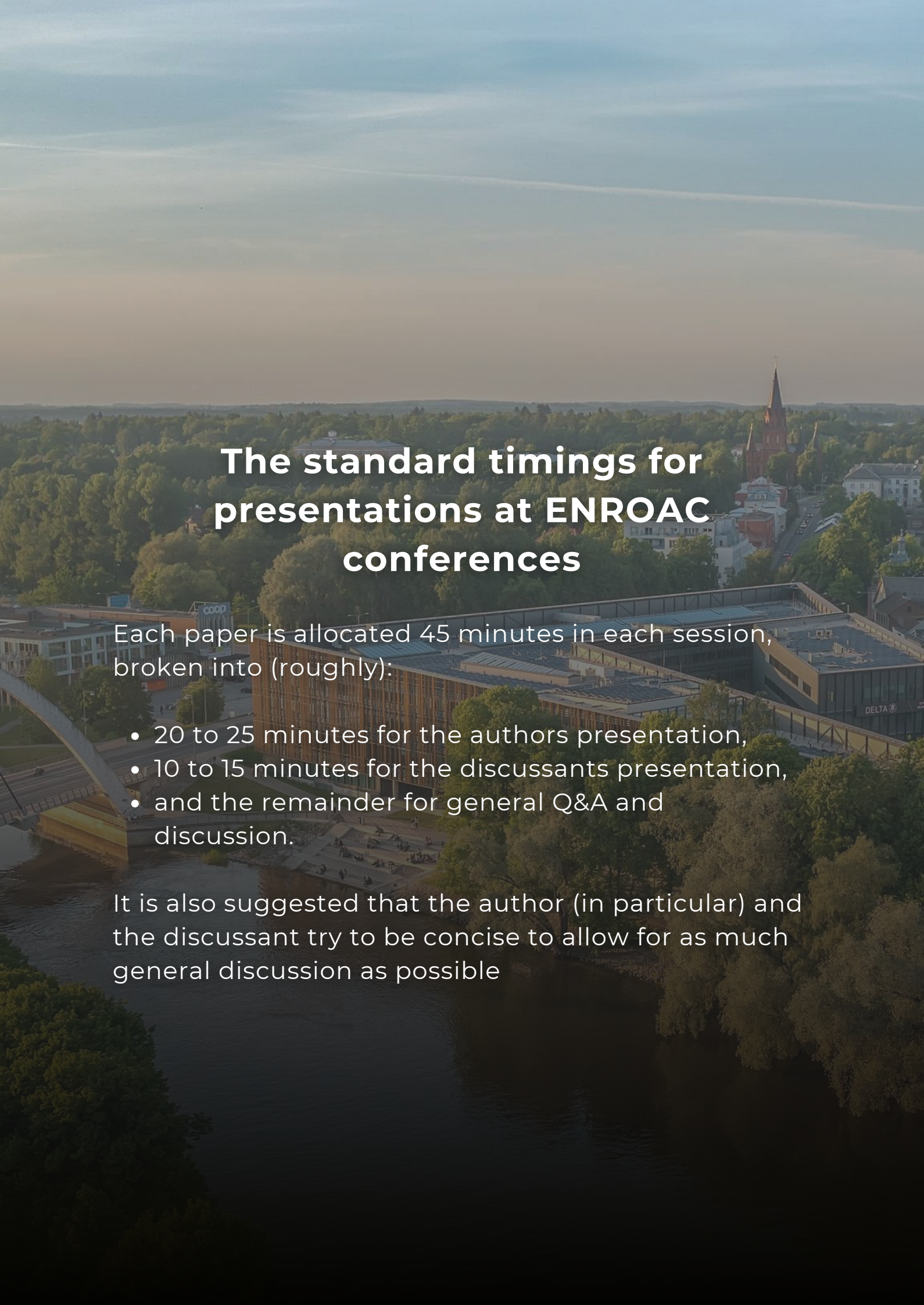
Venue: Vilde ja Vine
Address: Vallikraavi tn 4, Tartu



ENROAC 14th Conference

Thursday, June 12

| | | | | |
|---------------------|---|---|--|--|
| 09:00 – 10:30 | Room 1005 | Room 1006 | Room 1018 | Special side event |
| Parallel session IV | <p>Chair: Per Ståle Knardal</p> <p>Paper 1: Per Ståle Knardal, Per Åhblom "Governing Quality in a Field of Ambiguity: Evaluating the Performing Arts Field"</p> <p>Discussant: Jari Huikka</p> <p>Paper 2: Jari Huikka, Tiina Henttu-Aho, Janne Järvinen, Kati Marttila "The Role of Rolling Forecasting in Budget Abandonment Process"</p> <p>Discussant: Per Ståle Knardal</p> | <p>Chair: Jens Smed Rasmussen</p> <p>Paper 1: Afsoon Qutbyar, Lex van Teeffelen "Corporate Governance in SMEs: Empirical Validation of an Integrative Governance Framework Through Practitioner Insights"</p> <p>Discussant: Jens Smed Rasmussen</p> <p>Paper 2: Jens Smed Rasmussen, Kohji Yoshikawa "Management Control for Innovation in Developing SME: Balancing Inspirational and Constraining Controls"</p> <p>Discussant: Afsoon Qutbyar</p> | <p>Chair: Rui Vieira</p> <p>Paper 1: Angélica Violeta Chiau "Accounting, gender, poverty and entrepreneurship: the evidence from Mozambican mukheristas"</p> <p>Discussant: Rui Vieira</p> <p>Paper 2: Rui Vieira, Brendan O'Dwyer, Tran Thi Lan Ha "The interplay of management control systems and social capital in a social enterprise"</p> <p>Discussant: Angélica Violeta Chiau</p> | <p>"The Facets of Ethical Organizational Culture and its Change" (room 2049)</p> <p>This is an event that has been organised to run parallel with ENROAC. ENROAC participants are free to join any of the presentations at this side event that they are interested in.</p> <p>9:00 – 9:05 Welcome and Introduction: Krista Jaakson (University of Tartu) <i>The Illusion of Ethics in Organizations</i>. Moderator: Krista Jaakson (University of Tartu)</p> <p>9:05 – 9:35: Prof. Fabian Bernhard (EDHEC Business School) "Emotional and Behavioral Reactions to Collective Wrongdoing"</p> <p>9:35 – 10:05: Prof. Mari-Klara Stein (TalTech) "Online labor platforms and corporate social (ir-)responsibility"</p> <p>10:05-10:30 Krista Jaakson (University of Tartu) and Piotr Sedlak (Krakow University of Economics) "Confidentiality concerns of whistleblowing in Poland and Estonia"</p> |
| 10:30 – 11:00 | Coffee Break | | | |
| 11:00 – 12:30 | Room 1005 | Room 1006 | | |
| Parallel session V | <p>Chair: Chris Akroyd</p> <p>Paper 1: Stephen Jollands, John Burns "Accounting and accountants roles in democracy in the age of AI"</p> <p>Discussant: Chris Akroyd</p> <p>Paper 2: Jesse Jingyuan Yang, Chris Akroyd, Yuqian Zhang "Accounting for Purpose: Traditional Chinese Philosophies and Management Control Systems in Chinese Companies"</p> <p>Discussant: Stephen Jollands</p> | <p>Chair: Beverley Lord</p> <p>Paper 1: Beverley Lord "Beyond reporting: meeting the Sustainable Development Goals"</p> <p>Discussant: Elina Paemurru</p> <p>Paper 2: Elina Paemurru "An Ambiguous Nature of 'Integration': Conceptualising Integration in Sustainability Reporting"</p> <p>Discussant: Beverley Lord</p> | | <p><i>Cross-cultural ethical values</i>. Moderator: Prof. Sonja A. Sackmann (University of Tartu)</p> <p>11:00 – 11:45 Prof. Mark F. Peterson "Are work centrality, work goals, and ethical compliance associated with centralization of government?"</p> <p>11:45 – 12:30: Prof. David Woehr (University of North Carolina Charlotte) "Work to Live, Live to Work, and Work as a Necessary Evil: A Review and Cross-Cultural Examination of Work Ethic Attitudes and Beliefs"</p> |
| 12:30 – 13:30 | Lunch | | | |
| 13:30 – 15:00 | <p>Professional Development Workshop (outside room 4084): Pain or Gain: Working with AI</p> <p>How to use AI for course design and/or research development. Interactive, hands-on session using participants' own laptops, supported by structured peer exchange.</p> <p>Note: Participants will engage with two AI platforms: 1. GPT-4o (paid version via ChatGPT-4o app) 2. Microsoft Copilot (free version via Edge browser) A software preparation checklist will be sent to the PDW participants in advance.</p> | | | <p><i>Facets and Dynamics of Ethical Organizing</i></p> <p>13:30 – 14:15 Debate 1 "The Promise and Perils of Self-Managing Organization" by Frank Martela (Aalto University), Veiko Valkiainen (University of Tartu) and Priit Haldma (Estanc Ltd). Moderated by: Anne Reino (University of Tartu)</p> <p>14:15 – 15:00 Debate 2 "Age-Supportive Organization" by Piret Masso (Estonian Business School), Katre Schmidt (SOL Baltics Ltd), and Svetoslav G. Georgiev (Xi'an Jiaotong-Liverpool University). Moderated by: Liisi Lembinen (University of Tartu Library)</p> |
| 15:00 – 15:20 | Closing | | | 15:00 – 15:20 Prof. Sonja Sackmann (University of Tartu) "The dynamic and changing nature of ethical standards in business" |

An aerial photograph of a city, likely Lund, Sweden, showing a river, a bridge, and a large building complex. The sky is clear and blue. The text is overlaid on the image.

The standard timings for presentations at ENROAC conferences

Each paper is allocated 45 minutes in each session, broken into (roughly):

- 20 to 25 minutes for the authors presentation,
- 10 to 15 minutes for the discussants presentation,
- and the remainder for general Q&A and discussion.

It is also suggested that the author (in particular) and the discussant try to be concise to allow for as much general discussion as possible

Topical Headlines for the Programme

PDW – Surviving the Review Process

WIIFM = What's In It For Me?

Topic:

Navigating the peer review process in academic publishing — how to respond to feedback, manage the emotional aspects of rejections, and turn reviews into actionable improvements.

Format:

Experienced researchers showcasing examples of successful and unsuccessful responses to reviewers. Includes interactive Q&A and peer exchange.

WIIFM – What's In It For Me?

- Dos and don'ts in responding to reviews
- How to do perspective-shifting and manage feedback
- Build review response routines

Topical Headlines for the Programme

PDW – Pain or Gain: Working with AI

WIIFM = What's In It For Me?

Topic:

How to use AI for course design and/or research development.

Format:

Interactive, hands-on session using participants' own laptops, supported by structured peer exchange.

WIIFM – What's In It For Me?

- First-hand experience with AI tools
- Testing applicability for own teaching and research workflows
- Identifying opportunities to build repeatable, efficient routines

Note:

Participants will engage with two AI platforms:

1. GPT-4o (paid version via ChatGPT-4o app)
2. Microsoft Copilot (free version via Edge browser)

A software preparation checklist will be sent to the PDW participants in advance.

Big thanks to the talented young artists Adele Maria Arengu and Nele Liibek from Pallas for drawing a portrait of each keynote speaker!

<https://pallasart.ee/en/about-us/>



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