20th New Zealand Management Accounting Conference

DOCTORAL COLLOQUIUM

Monday 23 November 2026

HOSTED BY THE ACCOUNTING AND FINANCE GROUP

DIVISION OF MANAGEMENT, THE UNIVERSITY OF WAIKATO, HAMILTON, NEW ZEALAND



Doctoral Colloquium Committee

Dr Siu Chan | Dr Jhon Blesia |Associate Professor Umesh Sharma

THE UNIVERSITY OF WAIKATO
Te Whare Wānanga o Waikato

Welcome

On behalf of the Organising Committee, we are delighted to welcome you to the Doctoral Colloquium of the 20th New Zealand Management Accounting Conference, hosted by the Accounting and Finance Group within the Division of Management at the University of Waikato.

The Colloquium brings together doctoral candidates, mentors and academics from across New Zealand and Australia to share research, exchange ideas and build scholarly connections. It offers a supportive and collegial setting in which candidates can present their work, receive constructive feedback and engage in thoughtful discussion with experienced researchers and fellow doctoral students.

We are privileged to be joined by six distinguished mentors and panellists who have generously given their time and expertise to support emerging scholars:

- Professor Sumit Lodhia, University of Adelaide, Australia
- Professor Zahirul Hoque, RMIT University, Australia
- Professor Charl de Villiers, University of Auckland, New Zealand
- Professor Chris Akroyd, University of Waikato, New Zealand
- Associate Professor Carolyn Fowler, Victoria University of Wellington, New Zealand
- Associate Professor Umesh Sharma, University of Waikato, New Zealand

Together, they bring expertise in management accounting, sustainability accounting, governance, accountability and related areas of accounting research. We look forward to the insights and perspectives they will share throughout the day.

Our doctoral candidates are at different stages of their research journeys. Some are refining their proposals; others are presenting work in progress, preliminary findings or emerging contributions to knowledge. Wherever they are in their candidature, we hope the Colloquium offers space for critical reflection, intellectual exchange, scholarly growth and collegial support.

We are pleased to welcome participants from universities across New Zealand and beyond. We hope today brings not only valuable feedback and engaging discussion, but also new connections that grow into lasting professional relationships and research collaborations.

Thank you for joining us and for contributing to this scholarly community. We wish you an enjoyable and rewarding day of learning, discussion and collaboration.

Siu Chan, Jhon Blesia and Umesh Sharma

Doctoral Colloquium Organising Committee

Programme at a Glance

TIME	SESSION AND DETAILS
9.00–9.40 am	**Registration and tea and coffee** **Venue:** MSB0.01 Foyer
9.45–9.55 am	**Welcome and opening** Professor Chris Akroyd, Conference Co-Convenor **Venue:** MSB0.01
10.00–11.00 am	**From PhD to Lecturer: Navigating the Transition** Dr Yuki Guo **Chair:** Associate Professor Umesh Sharma **Venue:** MSB0.01
11.00–11.15 am	**Morning tea**
11.15 am–12.45 pm	**Doctoral presentations: Groups 1 and 2** **Venues:** Group 1 — MSB0.01 · Group 2 — MSB1.20
12.45–1.30 pm	**Lunch**
1.30–3.00 pm	**Doctoral presentations: Groups 3 and 4** **Venues:** Group 3 — MSB0.01 · Group 4 — MSB1.20
3.00–3.15 pm	**Afternoon tea**
3.15–4.15 pm	**Editorial panel discussion** Professor Sumit Lodhia, Professor Zahirul Hoque, Professor Charl de Villiers, Professor Chris Akroyd and Associate Professor Carolyn Fowler. **Chair:** Dr Vida Botes **Venue:** MSB0.01
4.15–4.20 pm	**Closing remarks** Associate Professor Umesh Sharma **Venue:** MSB0.01

Presentation format

The Colloquium will comprise **two parallel mentoring streams**. Each presentation session is 30 minutes in total:

- **15 minutes** for the doctoral student's presentation
- **5 minutes** of feedback from each of the two mentors
- **5 minutes** for questions and further feedback from attendees

The session chairs will monitor the time to ensure that each presenter remains within the allocated 30 minutes.

Each doctoral student should prepare a PowerPoint presentation in advance and bring a copy on a USB drive. Presentations will be uploaded to the computer in the assigned room. Assistance will be available in each room.

The programme is followed by the participants' extended abstracts and research proposals.

Morning Doctoral Presentations

11.15 am–12.45 pm

CHAIR	**Siu Chan**	**Jhon Blesia**
MENTORS	Professor Sumit Lodhia Associate Professor Umesh Sharma	Professor Zahirul Hoque Associate Professor Carolyn Fowler
TIME	**GROUP 1 · MSB0.01**	**GROUP 2 · MSB1.20**
11.15–11.45 am	**Uma Ritsri** Lincoln University Drivers of Greenhouse Gas Emissions Disclosure: Evidence from Thai-Listed Companies	**Xuheng Zhang** University of Waikato The Generative Mechanisms of ESG Greenwashing: A Chain Mediation Perspective
11.45 am–12.15 pm	**Chas Jiao** University of Auckland The Ongoing Transformation of Management Accounting: An Abductive Investigation across Organisational and Professional Contexts	**Dhanushka Piyananda** Massey University Heuristics and Sensemaking in Deriving Accounting Professional Judgement: Evidence from New Zealand's Mandatory Climate Disclosure Regime
12.15–12.45 pm	**NanaYaw Okai Atua-Ntow** University of Canterbury Sustainability Photographs: Sustainability Report Preparers Shaping Corporate Accountability	**Yangyang Cai** University of Canterbury Climate-Related Disclosures and Carbon Accountability in New Zealand

Afternoon Doctoral Presentations

1.30–3.30 pm

CHAIR	**Siu Chan**	**Jhon Blesia**
MENTORS	Professor Zahirul Hoque Associate Professor Umesh Sharma	Professor Sumit Lodhia Associate Professor Carolyn Fowler
TIME	**GROUP 3 · MSB0.01**	**GROUP 4 · MSB1.20**
1.30–2.00 pm	**Izzah Zakaria** *University of Canterbury* Imprinting Management Control Systems for Purpose: The Role of B Corp Certification	**Meiryani Meiryani** *University of Waikato* Digitalising Sustainability Reporting Practices: A Comparative Qualitative Study of Indonesia and New Zealand
2.30–3.00 pm	**Qais Saleh** *University of Canterbury* Balancing Discipline and Adaptability: Configuring and Reconfiguring Management Control Systems for Innovation under Uncertainty	**Merwiey Al-Arqabawi** *University of Waikato* The Integration of Artificial Intelligence in Accounting Education: Perceptions from Accredited Universities in the MENA Region
3.00–3.30 pm	**Hanyi Xu** *University of Auckland* The Determinants of Sustainability Assurance Reporting Lag	**Theo Radja Ludji** *University of Waikato* Management Control Systems and Cost Stickiness

Editorial Panel Discussion

3.15–4.15 pm | MSB0.01

CHAIR	**Dr Vida Botes**
TIME	**PARTICIPANT AND AFFILIATION**
3.15–4.15 pm	**Professor Sumit Lodhia** | University of Adelaide **Professor Zahirul Hoque** | RMIT University **Professor Charl de Villiers** | University of Auckland **Professor Chris Akroyd** | University of Waikato **Associate Professor Carolyn Fowler** | Victoria University of Wellington
4.15–4.20 pm	Closing remarks | **Associate Professor Umesh Sharma**

Group 1 Doctoral Candidate Profile and Research



Uma Ritsri

Lincoln University

RESEARCH TITLE

Drivers of Greenhouse Gas Emissions Disclosure: Evidence from Thai-Listed Companies

Candidate profile

Uma Ritsri is a PhD candidate at Lincoln University, New Zealand, currently in the final stage of doctoral candidature. Her doctoral research examines greenhouse gas emissions disclosure (GHGD) among Thailand-listed companies, with particular attention to regulatory intervention and board characteristics. Her research interests include corporate governance, sustainability and environmental disclosure, ESG, and corporate reporting, with a particular focus on disclosure and governance issues in emerging markets.

Abstract

This study examines the determinants of greenhouse gas emissions disclosure (GHGD) among companies listed on the Stock Exchange of Thailand, focusing on how corporate governance mechanisms and climate-related disclosure regulations shape environmental reporting transparency. Drawing on legitimacy theory and corporate governance frameworks, the study investigates whether regulatory intervention and board characteristics enhance climate-related reporting.

Using a balanced panel of 543 listed firms from 2018 to 2023, the study constructs a seven-item disclosure index based on Thailand's "56-1 One Report" framework. Firm fixed-effects and two-way fixed-effects models are employed to assess the effects of the Securities and Exchange Commission (SEC) of Thailand's "comply-or-explain" disclosure requirements and board diversity on GHGD.

The results show a substantial increase in GHGD following the introduction of the SEC's climate-related disclosure requirements, although external verification remained limited. The SEC requirement is positively and significantly associated with GHGD. Board expertise is positively associated with GHGD, while cultural diversity shows no significant relationship. Family ownership exhibits a weak positive association, whereas female board representation is weakly and negatively related to disclosure.

The study contributes to the literature on management accounting, corporate governance, and sustainability reporting by providing evidence on how regulatory mandates and board attributes influence climate-related disclosure in an emerging market. It also provides practical insights for regulators and corporate decision-makers seeking to improve the transparency and credibility of climate-related reporting.



Chas Jiao

University of Auckland

RESEARCH TITLE

The Ongoing Transformation of Management Accounting: An Abductive Investigation across Organizational and Professional Contexts

Candidate profile

Chas is a PhD candidate in Accounting at the University of Auckland Business School, having commenced his doctoral studies in March 2025, supported by the University of Auckland doctoral scholarship. His research examines how digital transformation, particularly AI, reshapes the management accounting ecosystem and management control systems. Moving beyond firm-level analysis, his work conceptualizes management accounting as an interconnected ecosystem in which data, information, knowledge, and wisdom flow across organizational roles and institutional boundaries. The project investigates how digital technologies reconfigure management accounting practice and the barriers to knowledge diffusion between education and practice.

Abstract

Digital transformation, including generative artificial intelligence, is reshaping management accounting. However, existing research provides limited holistic empirical evidence of how the management accounting function changes over time. The role of professional accounting bodies in recognizing and supporting these changes also remains underexplored. This research examines how digital transformation reshapes the management accounting function within an organization and how a professional accounting body identifies emerging challenges and opportunities and translates them into guidance, education, and practitioner support.

The research adopts an abductive, qualitative, process-oriented design comprising two complementary case studies. Study 1 investigates AI-driven transformation in a facilities management company, drawing on the Viable System Model and Variety Engineering framework to examine changes in management control, information and knowledge flows, and functional interdependencies over time. Study 2 explores a professional accounting body's response to digital transformation. Data will be collected through semi-structured interviews, relevant documents, and observations where possible. Thematic and process analysis will be used, with findings integrated across both studies.

The research is expected to explain interconnected changes across management accounting roles, tasks, workflows, and control processes. It will refine the management accounting ecosystem framework proposed earlier in the thesis and assess its wider applicability. Connecting organizational experiences with professional responses will also inform professional guidance and practitioner development.

Introduction

Generative artificial intelligence (GenAI) and digital technologies are accelerating business transformation (McKinsey & Company, 2024). As practitioners often adopt emerging technologies first, accounting research must remain connected to changing practice (Baldvinsdottir et al., 2010).

Digital transformation is reshaping management accounting roles, tasks, information flows, and control processes. Research examines real-time data (Möller et al., 2020; Robert et al., 2022), the integration of digital technologies and analytics with management control mechanisms

(Bhimani & Willcocks, 2014; Schnegg & Möller, 2022), cross-functional collaboration and evolving role arrangements (Järvenpää et al., 2023; Mohanna et al., 2025), and the possibility that digital technologies may fundamentally reshape the design of management control (Kornberger et al., 2017; Sundström, 2024). Management accountants increasingly combine business, communication, and technological capabilities while serving as knowledge brokers (Mohanna et al., 2025).

However, the literature provides an incomplete account. Many studies are conceptual rather than empirical, while empirical work focuses on job crafting and role changes rather than examining the entire management accounting function over time (Mohanna et al., 2025). Consequently, the literature provides limited, holistic evidence on changes across the management accounting function and how they unfold over time. Alsharari and Daniels (2024) argue that understanding the complexity of the transformation of management accounting practices requires consideration of multiple endogenous and exogenous levels over time.

A further limitation concerns that although educators' role in preparing future professionals is widely discussed (Holmes & Douglass, 2022), professional accounting bodies remain underexplored (Howieson et al., 2014). Management accounting research should maintain a meaningful connection between theory and practice so that the two do not develop independently (Baldvinsdottir et al., 2010).

These gaps motivate two complementary case studies. Study 1 examines how digital transformation changes the management accounting function within an organization. Study 2 investigates how a professional accounting body identifies these changes and translates associated challenges and opportunities into guidance for practitioners.

Research design

This research adopts an abductive qualitative, process-oriented two-study case design to examine how digital transformation reshapes management accounting at the organizational and professional ecosystem levels. Data will be collected through semi-structured interviews, relevant documents, and observations where possible. The data will be analyzed using thematic and process analysis. Findings from the two studies will be integrated to identify connections and gaps between organizational practice and professional support.

Study 1 uses an explanatory case study to examine how AI-driven digital transformation reshapes the management accounting function in a facilities management company. Guided by the Viable System Model (VSM) and Viable Entity (VE) framework (O'Grady et al., 2016), it , which examines changes in management control systems, Data-Information-Knowledge-Wisdom (DIKW) flows, and interdependencies between producers and synthesizers. The case will analyze pre-AI and post-AI periods, simple and complex AI tools, MCS changes, and internal records. Interviews across VSM Systems 1 to 5, including System 3*, document analysis, and observation support timeline reconstruction, VSM mapping, and a VE-based audit of attenuation, amplification, and responses to environmental variety.

Study 2 explores how a professional accounting body identifies and responds to the effects of digital transformation on management accounting. It explores how the body recognizes emerging challenges and opportunities and translates them into professional guidance, education, and practitioner support. Interviews with relevant staff will be combined with an analysis of professional reports, competency frameworks, training materials, and guidance documents.

Expected contributions

This research contributes to the management accounting literature by using empirical evidence and an abductive approach to explain how digital transformation reshapes the management accounting function over time. It further refines the management accounting ecosystem framework (Figure 1) proposed in the first part of my thesis and assesses its generalizability. Moving beyond studies focused primarily on job crafting, it examines interconnected changes in roles, tasks, workflows, management control, information use, and cross-functional collaboration. By addressing the limited understanding of professional accounting bodies, the research connects organizational experiences with professional responses and explains how these bodies identify challenges, develop guidance, and support management accounting practice.

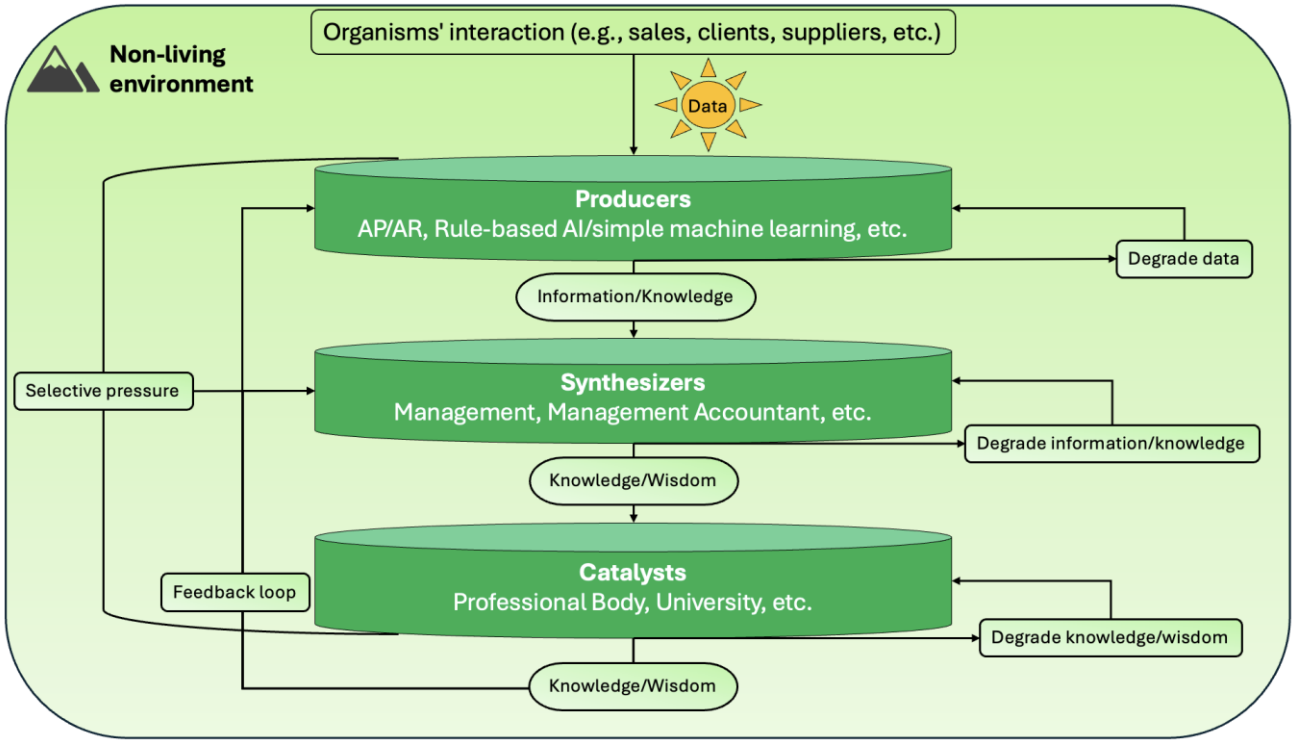


Figure 1. Proposed Management Accounting Ecosystem

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NanaYaw Okai Atua-Ntow

University of Canterbury

RESEARCH TITLE

Sustainability Photos: Corporate Report Preparers Shaping Corporate Accountability

Candidate profile

NanaYaw Okai Atua-Ntow is a doctoral student in accounting at the University of Canterbury Business School. His research explores qualitative accounting, sustainability disclosure, and visual impression management in corporate reporting. His doctoral project examines how and why report preparers in New Zealand's energy sector select photographs for sustainability-related reports.

Abstract

Studies on visual accounting focus heavily on published corporate reports, assuming that energy companies deploy photographs primarily to protect their public image. However, analysing finished reports treats visual accountability as a measured outcome, obscuring how and why report preparers actively construct these visual disclosures. To address this problem, this study will investigate how and why report preparers in New Zealand energy companies select and justify the photographs featured in their sustainability-related reports. Methodologically, the study will adopt a qualitative approach by utilising semi-structured interviews with report preparers, such as sustainability officers and communication officers, to unpack their selection practices.

Theoretically, this study will contribute to visual accounting research by moving beyond published reports to reveal the social selection mechanisms that structure photographic choices in sustainability-related reports. Practically, the study will heighten corporate report preparers' awareness of how workplace pressures shape image selection, empowering reporting professionals to exercise clearer, more reflective judgment when selecting photographs for corporate sustainability disclosures.

Introduction

Corporations are integrating visuals into their disclosure documents to influence reader perception (Albrecht et al., 2025; Ali et al., 2020; Hrasky, 2012). This is a strategic approach known as Visual Impression Management (VIM), whereby firms use imagery of natural environments and thriving communities to capture the attention of readers (Davison, 2015; Kanbaty et al., 2024). Consequently, emotional images are selected for these readers and often precede underlying sustainability metrics (Davison, 2015), suggesting how report preparers are using photographs to evoke the emotions of readers.

Firms face scrutiny due to their social and environmental impacts (Albrecht et al., 2025; Yan & Zhang, 2026). As a result, companies use photographs in their reports to foster the public acceptance of their operations (Fenk, 2025; Kanbaty et al., 2024). However, heavy reliance on visuals can hide a firm's existing corporate governance issues, greenwashing behaviours, or pending regulatory penalties (Albrecht et al., 2025; Ali et al., 2026). Therefore, examining the selection mechanism of photographs offers a necessary path to evaluate disclosure realities.

Problem Statement

Stakeholders react to visual components within reports while unaware of their underlying motives (Cabrera-Narváez & Quinche-Martín, 2021; Usmani et al., 2020). Leading literature tends to treat published sustainability reports as outputs only, ignoring how photographs are selected (Albrecht et al., 2025; Davison, 2015). This study will investigate the selection process of sustainability report preparers during photographic selection.

Research Question

This study asks how and why individual report preparers select specific photographs for their sustainability reports.

Literature Context

Photographs in sustainability reports evoke shared societal values (Davison, 2015; Oliveira et al., 2024). Quantitative charts or performance tables in reports present precise technical facts yet lack immediate emotional connection (Ali et al., 2026; Kanbaty et al., 2024). Using photographs, report preparers exploit this emotional connection. This is because workplace routines, intuitive visual judgments, and professional dispositions influence report preparers when selecting photographs (Usmani et al., 2020). This suggests that personal backgrounds can influence how report preparers choose visual content.

Methodology

A qualitative approach would be employed. Qualitative Content Analysis (QCA) would be used to develop codes for photographs in published reports (Chong et al., 2019; Corazza et al., 2020; Hrasky, 2012; Krippendorff, 2019). Findings from this content coding will shape subsequent interview structures. A semi-structured interview would be used to gather data from sustainability officers (Rädiker & Kuckartz, 2020).

Research Contribution

This study can expand accounting literature by shifting attention from the broad organisational legitimacy theories toward the professional habitus of reporters (Davison, 2015; Kanbaty et al., 2024). Understanding the choices of report preparers through the lens of Bourdieu's practice theory can clarify how sustainability reporting officers shape disclosure outcomes. Furthermore, understanding the individual background used to select photographs can foster transparency in sustainability reporting roles.

Reference

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Group 2 Doctoral Candidate Profile and Research



Xuheng Zhang

University of Waikato

RESEARCH TITLE

The Generative Mechanisms of ESG Greenwashing: A Chain Mediation Perspective

Candidate profile

Xuheng is a PhD candidate at the University of Waikato and have just completed his first year of study. His doctoral topic is the generative mechanism of ESG greenwashing, focusing on sustainable accounting but also drawing on management and forensic accounting. His research mainly revolves around the theory of legitimacy, but outside of his research, he is also very interested in the application of Foucault's governance principles in accounting.

Abstract

This study investigates how ESG greenwashing is generated within corporations. Existing research has largely explained ESG greenwashing from either the perspective of external institutional pressures or internal governance but has paid limited attention to how these factors jointly shape the formation process of ESG greenwashing. To address this gap, the study draws primarily on legitimacy theory, supplemented by upper echelons theory, and conceptualizes ESG greenwashing as a chain-mediated process linking pressure, opportunity, and rationalization. Guided by a post-positivist research paradigm, the study combines Partial Least Squares Structural Equation Modelling (PLS-SEM) and fuzzy-set Qualitative Comparative Analysis (fsQCA) to examine underlying causal mechanisms and identify multiple configurational pathways leading to ESG greenwashing, using listed companies in mainland China as the empirical context.

The primary theoretical contribution of this study is the development of an integrated explanatory framework that bridges the fragmented application of legitimacy theory in ESG greenwashing research by linking external institutional pressures with internal strategic legitimacy management through a chain-mediated process, thereby providing a more systematic explanation of how ESG greenwashing is generated within firms.

Research Background

In recent years, the concept of sustainable development has been continuously deepened, and Environmental, Social, and Governance (ESG) has gradually become an important standard for measuring a company's long-term value and sustainable development capabilities (Escrig-Olmedo et al., 2019). The successive releases of the UN 2030 Agenda for Sustainable Development (2015), the Working Group on Climate-Related Financial Disclosures (TCFD) (2017) recommendations, and the International Standards for Sustainable Development (ISSB) (2023) sustainability disclosure guidelines have further promoted the development of the global ESG information disclosure system. As ESG information gradually becomes an important basis for investors, regulators, and other stakeholders to evaluate companies, companies face increasingly higher requirements for ESG information disclosure (Shen et al., 2023).

However, to meet external expectations or gain a competitive advantage, some companies, when their actual ESG performance is insufficient, create a positive ESG image through

selective disclosure, exaggerated publicity, or even false statements, resulting in the phenomenon of ESG greenwashing (Yu et al., 2020). ESG greenwashing undermines the authenticity and comparability of information disclosed by companies, and some studies have pointed out the high similarity between ESG greenwashing and fraud (Kurpierz & Smith, 2020). Both ESG greenwashing and fraud are based on environments of information asymmetry, with pressure, opportunity, and rationalization as key conditions. Furthermore, both can negatively impact their own survival and continued existence, weaken regulatory effectiveness, mislead investors, and even disrupt the efficiency of capital market resource allocation (Can & Turker, 2025; Prisandani, 2025; Sneideriene & Legenzova, 2025). Therefore, revealing the formation mechanism of corporate ESG greenwashing and thus providing insights for regulatory policy formulation and corporate governance design to curb it has become an important research topic.

Literature Review and Research Questions

Overall, current research on the antecedents of ESG greenwashing has made some progress, encompassing both external and internal perspectives. Compared to the internal perspective, research on ESG greenwashing from an external perspective is more abundant. Most current research on the antecedents of ESG greenwashing from an external perspective uses institutional theory as its core theoretical framework, viewing ESG greenwashing as a forced response by firms to external institutional pressures (DiMaggio & Powell, 1983; Tan et al., 2026; Zhang & Ge, 2024). From an external perspective, factors considered relevant to corporate ESG greenwashing include regulations, policy uncertainty, stakeholder concerns, socio-cultural environment, enforcement, competition, certification subsidies, and risks (Cheng & Wu, 2025; Hu et al., 2025; Wang et al., 2024; Yang et al., 2025). These external organizational environments arise outside any single enterprise, are not directly controlled by the firm, and affect an entire industry, region, or even the whole market. In contrast, other studies on the antecedents of ESG greenwashing from an internal perspective use agency theory as their core theoretical framework, viewing ESG greenwashing as management's self-interest and manipulative behavior (Fleitas-Castillo et al., 2025; Wang et al., 2026; Yu et al., 2025). From an internal perspective, factors considered relevant to corporate ESG greenwashing include corporate governance, perception, corporate strategy, management team characteristics, ownership structure, resources, and technology (Abdullah et al., 2025; Chen et al., 2025; Liu et al., 2024; Zhao & Wang, 2025). These internal organizational conditions originate within a single enterprise, are subject to its own internal regulations, and primarily affect only that enterprise.

Although existing ESG greenwashing research is rapidly expanding, some research gaps remain. First, the two major theoretical frameworks in current ESG greenwashing antecedent research, institutional theory and agency theory, are isolated. ESG greenwashing, as a complex corporate behavior, cannot rely solely on external or internal factors; internal and external research perspectives need to interact. Second, in terms of research content, internal-perspective ESG greenwashing research pays insufficient attention to CEOs, especially the cognition shaped by their experiences; while external-perspective ESG greenwashing research has limited focus on the macro-environment, particularly neglecting the impact of macroeconomic changes, political shifts, and climate disasters. Finally, in terms of research methods, current ESG greenwashing antecedent research relies almost entirely on regression and difference-in-differences methods. The monotonicity of these methods leads to the neglect of difficult-to-observe latent variables and asymmetric causal relationships in ESG greenwashing antecedent research.

Therefore, based on research gaps, this study aims to construct and test an integrated framework that can systematically reveal the formation process of ESG greenwashing within firms, and proposes the following research questions:

Main RQ: How does ESG greenwashing occur in enterprises?

Sub-RQ1: How do pressure, opportunity, and rationalization, as the three elements of fraud, influence corporate ESG greenwashing?

Sub-RQ2: How do educational background, political connection, and disaster experience, as CEO social experiences, moderate the impact of the three elements of fraud on corporate ESG greenwashing?

Sub-RQ3: How do economic uncertainty, political uncertainty, and climate uncertainty, as macro environment uncertainties, moderate the impact of the three elements of fraud on corporate ESG greenwashing?

Theoretical Foundations and Methodology

To answer the above research questions and achieve the research objectives, this study will be based primarily on legitimacy theory, supplemented by upper echelons theory. Legitimacy theory posits that legitimacy is a generally accepted perception or assumption held by the public, namely, that an organization's behavior is appropriate, correct, and worthy of approval within the socially constructed norms, values, beliefs, and definitions (Dowling & Pfeffer, 1975; Suchman, 1995). According to Suchman (1995), legitimacy can be viewed from two perspectives: passive response (institutional legitimacy) and proactive management (strategic legitimacy). From the passive response perspective of legitimacy theory, ESG greenwashing is seen as a forced response by companies to external pressures; conversely, the proactive management perspective views ESG greenwashing as a means for companies to manage their own reputation resources (Peng et al., 2026; Sun & Yin, 2026). Combining the fraud triangle model, the pressure element corresponding to the passive response perspective, the rationalization element corresponding to the proactive management perspective, and the opportunity element as a bridge between the two, corporate ESG greenwashing behavior can be seen as a chain-mediated path that is generated by pressure, transmitted from opportunity, and triggered by rationalization (Cressey, 1953; Ren et al., 2024; Suchman, 1995).

The results of the chain-mediation path test will answer the first sub-research question and fill the first research gap. Furthermore, this study aims to examine the moderating effects of economic uncertainty, political uncertainty, and climate uncertainty as macro-environmental factors on this chain-mediation path, based on the chain-mediation model. This moderating effect mechanism test will answer the second sub-research question and fill the research gap related to macro-environmental factors. Specifically, economic uncertainty, political uncertainty, and climate uncertainty may all exacerbate corporate resource constraints, making it more difficult for companies to engage in genuine ESG practices, while increasing the tolerance of external stakeholders for corporate performance and the difficulty of information judgment, thereby reinforcing the impact of pressure and opportunity on ESG greenwashing (Ai & Gao, 2023; Hadani et al., 2017; Persakis & Iatridis, 2023).

In addition, this study will also examine the moderating effects of CEO educational background, political connections, and disaster experiences as micro-level internal CEO acquired experiences on this chain-mediation path, based on the chain-mediation model. This moderating effect mechanism test will answer the second sub-research question and fill the research gap related to micro-level CEO-acquired experiences. However, legitimacy theory alone is insufficient to achieve this. As a macro-level framework, legitimacy theory struggles to

explain the differentiated impact of CEOs on corporate behavior from a micro-level perspective (Suchman, 1995). Therefore, this study introduces upper echelons theory as a supplement. Upper echelons theory posits that the background characteristics and psychological cognition of senior managers may influence their risk attitudes and strategic preferences, thereby affecting corporate behavior (Hambrick, 2007). Based on upper echelons theory, this study argues that a CEO's educational background and disaster experiences may shape their long-term strategic vision and risk aversion, thus mitigating the impact of opportunity and rationalization on corporate ESG greenwashing (Bernile et al., 2017; Zhang et al., 2023). However, political connections may shape a CEO's dependence on institutional resources and government relations, making them more inclined to maintain legitimacy and reduce external oversight risks through symbolic ESG disclosures, which in turn exacerbates the impact of opportunity and rationalization on ESG greenwashing (Ahmed et al., 2022).

To examine the chain mediation effect and two sets of moderating effects, this study, based on a post-positivist research philosophy, proposes employing two research methods: Partial Least Squares Structural Equation Modeling (PLS-SEM) and fuzzy-set Qualitative Comparison Analysis (fsQCA). Post-positivism argues that objective reality exists independently but is difficult to fully comprehend; researchers strive to control subjective biases and use scientific methods to approximate the truth (Panhwar et al., 2017). This study plans to include companies listed on the main board of mainland China over the past decade in the PLS-SEM model. The PLS-SEM model treats pressure, opportunity, and rationalization as latent variables, thus constructing a chain mediation model and a moderating effect model that can accommodate complex causal relationships and correct measurement errors, providing a relatively comprehensive and accurate identification of the antecedent chains of ESG greenwashing (Nitzl, 2016). The subsequent fsQCA, from an asymmetric causal perspective, constructs multiple recurrent paths of ESG greenwashing, thereby compensating for the neglect of non-average effects between variables in PLS-SEM (Ragin, 2008). This study employs a combined approach of PLS-SEM and fsQCA, which not only reflects the epistemological post-positivist stance toward truth but also fills a methodological gap in current research on the antecedents of ESG greenwashing. Furthermore, this study will combine the results of PLS-SEM and fsQCA to answer research questions, thereby achieving its research objectives.

Contributions and Limitations

The theoretical contribution of this study lies in bridging the gap between the passive reflection of legitimacy pressure and the proactive management of legitimacy strategy through the fraud triangle, thereby developing an interaction between the two perspectives of legitimacy theory. The empirical contribution lies in providing dynamic, multi-layered, and configurational empirical evidence, expanding the boundaries of empirical research on the antecedents of ESG greenwashing. The methodological contribution lies in supplementing the limitations of manifest variable, linear perspectives, and average effect analysis, thereby identifying the non-average complex causal relationship of ESG greenwashing and the multi-path formation mechanism with latent variables. The practical contribution lies in revealing the formation mechanism of corporate ESG greenwashing, providing a basis for stakeholders to identify and prevent ESG greenwashing risks and for companies to optimize their governance structures.

Like all studies, this research has some limitations. First, rationalization, as a psychological process, is difficult to quantify directly and can only be reflected indirectly through external measurements, which may lead to biases in accuracy. Furthermore, PLS-SEM remains controversial regarding endogeneity handling and fitting panel data, potentially affecting the research's credibility. However, adhering to the post-positivist research philosophy, truth can

be approximated but never fully grasped. This study will attempt to design multiple robustness checks to mitigate the adverse effects of these limitations on the research conclusions as much as possible and will emphasize reflection on the research process and results.

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Dhanushka Piyananda

Massey University

RESEARCH TITLE

Heuristics and Sensemaking in Deriving Accounting Professional Judgement: Evidence from New Zealand's Mandatory Climate Disclosure Regime

Candidate profile

Dhanushka is a PhD candidate in Accounting at the School of Accountancy, Economics and Finance at Massey University, Auckland Campus. She is a member of Chartered Accountants Australia and New Zealand (CA ANZ) and a Fellow Member of the Institute of Chartered Accountants of Sri Lanka. She holds a Master of Philosophy and a Master of Business Administration from recognised universities in Sri Lanka. She has over 10 years of teaching experience in Accounting, Auditing and Assurance, and Taxation, and currently serves as a Senior Lecturer at the University of Kelaniya, Sri Lanka. Dhanushka's PhD research examines how accounting professionals use heuristics to make sense of uncertainty in New Zealand's mandatory climate disclosure and assurance regime, and how these heuristics can support or constrain professional judgement. Her broader research interests include behavioural accounting, sustainability reporting, climate-related disclosures, and sustainability assurance.

She is particularly interested in how accounting professionals make judgements and respond to uncertainty in emerging and evolving reporting environments.

Abstract

The introduction of a mandatory climate reporting regime in New Zealand has created a novel reporting environment in which accounting professionals are required to exercise professional judgement under conditions of uncertainty and ambiguity. Unlike established financial reporting contexts, climate reporting involves evolving methodologies, diverse information sources and areas in which professional experience may be limited. Exploring how professional judgements are formed under such conditions is therefore important for understanding how accounting professionals navigate uncertainty in an emerging climate reporting environment.

Prior research has conceptualised heuristics as simplifying mechanisms that enable individuals to make judgements under uncertainty, often by relying on selected cues, limited information or simple decision rules (Gigerenzer & Gaissmaier, 2011; Simon, 1955; Tversky & Kahneman, 1974). Separately, sensemaking research conceptualises sensemaking as a process through which individuals and groups make sense of ambiguous or uncertain situations by extracting salient cues to develop plausible meaning on what is occurring (Weick, 1995). However, limited attention has been given to how heuristic reasoning and sensemaking interact as professionals interpret cues, navigate uncertainty and construct judgements. This study addresses this gap by examining how heuristics and sensemaking mutually shape professional judgement as accounting professionals navigate uncertainty within New Zealand's mandatory climate disclosure regime.

The study adopts a qualitative interpretive approach and draws on semi-structured interviews with assurance providers, climate reporting preparers within Climate Reporting Entities, and regulators involved in New Zealand's mandatory climate disclosure regime. These diverse perspectives enable the study to examine judgement episodes across different positions within the climate reporting and assurance process, focusing on how participants encounter uncertainty, identify salient cues, draw on prior experience and expertise, and engage with others to interpret and resolve ambiguous issues. The interview data are analysed using Braun and Clarke (2006) six-phase thematic analysis, supported by NVivo, to systematically identify, develop and refine themes relating to heuristic reasoning, sensemaking and judgement formation.

Emerging findings indicate that participants continuously interact as they make sense of uncertain and ambiguous reporting situations. Through these ongoing interactions, participants exchange and evaluate cues, perspectives, and experiences, enabling them to develop context-specific heuristic reasoning. Interaction provides opportunities for heuristic reasoning to be challenged, reinforced, adopted, adapted, or rejected as participants compare interpretations and assess the relevance of different cues to the specific reporting context. In this way, heuristic reasoning evolves through ongoing sensemaking rather than operating as a fixed cognitive mechanism applied independently by individuals.

The study contributes to the literature by connecting the previously distinct perspectives of heuristics and sensemaking and showing how heuristic reasoning evolves through ongoing sensemaking and social interaction. It extends understanding of professional judgement by showing how heuristic reasoning is developed, challenged, reinforced, adopted, and adapted through ongoing interactions as accounting professionals navigate uncertainty in an emerging climate reporting environment. The study also highlights the role of social interaction and

professional experience in shaping context-specific heuristic reasoning and the eventual formation of professional judgement.

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Yangyang Cai

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RESEARCH TITLE

Towards Carbon Accountability: Environmental Regulation, Corporate Responses, and Climate-related Disclosure

Candidate profile

Yangyang is a third-year PhD candidate in Accounting at the University of Canterbury, New Zealand. Her doctoral research examines how environmental and climate-related regulation shapes corporate responses and accountability, drawing on evidence from China and New Zealand. Her broader research interests include sustainability accounting, climate-related disclosure, environmental regulation, and corporate green innovation.

Abstract

Environmental and climate-related regulation seeks to strengthen corporate accountability, yet questions remain about how firms respond through substantive environmental action and reporting. Drawing on institutional theory, this thesis examines how regulatory requirements and enforcement shape corporate responses through two complementary studies in China and New Zealand.

The first study investigates the effect of China's 2018 Environmental Protection Tax on corporate green innovation and the moderating role of environmental courts. Using data on Chinese A-share listed industrial firms from 2014 to 2023, it employs propensity-score matching and difference-in-differences analysis, with green patent applications as the primary outcome. The

findings indicate that the tax reform reduced green innovation, while environmental courts mitigated this negative effect.

The second study examines changes in the extent, diversity, and quality of corporate climate-related disclosures under New Zealand's mandatory reporting regime. It analyses corporate reports from 2021 to 2024 using a structured content-analysis framework aligned with the TCFD recommendations and New Zealand Climate Standards. Python-assisted text retrieval supports manual contextual coding, while the CONI approach assesses the information content of disclosures.

Together, the studies aim to explain how institutional settings influence corporate environmental action and reporting. The thesis contributes to social and environmental accounting research by connecting regulatory incentives, enforcement, and disclosure quality, and offers insights into the conditions under which regulation can support more substantive corporate accountability.

Research Background

Climate change and environmental degradation have increased pressure on governments to strengthen environmental regulation and on corporations to demonstrate greater environmental accountability. Regulatory responses operate through different mechanisms. Some policies directly change firms' economic incentives and compliance costs, while others require firms to identify, manage, and communicate environmental and climate-related risks. Understanding carbon accountability requires attention not only to what firms disclose, but also to how they respond to environmental regulation through operational and strategic decisions.

This thesis brings together evidence from China and New Zealand to examine how different forms of environmental regulation shape corporate environmental behaviour and accountability. The China study focuses on the real effects of environmental regulation by examining whether the 2018 Environmental Protection Tax reform influences corporate green innovation and whether environmental courts affect this relationship. The New Zealand study focuses on the reporting dimension of accountability by examining how corporate climate-related disclosure develops around the introduction of a mandatory TCFD-aligned climate-reporting regime.

Although the two institutional settings and regulatory mechanisms differ, the studies address a common question: how do formal environmental institutions influence corporate responses and the development of environmental and carbon accountability? Combining the two studies allows the thesis to examine accountability through both substantive corporate action and external reporting.

Research Questions

This thesis examines how environmental regulatory interventions influence corporate responses and accountability across different institutional settings, and addresses two related research questions:

RQ1: How does Environmental Tax Policy affect corporate green innovation in China, and how does the environmental enforcement environment shape this relationship?

RQ2: How has the implementation of New Zealand's mandatory climate-related disclosure regime influenced the extent, diversity, and quality of corporate climate-related reporting?

These questions examine two complementary channels through which environmental regulation may influence corporations. The China study considers a regulatory instrument that directly affects firms' environmental compliance incentives and real corporate behaviour. The

New Zealand study considers a disclosure-based regulatory instrument that formalises expectations concerning corporate climate transparency. The combined thesis considers whether and how regulatory change is reflected in both corporate actions and corporate reporting.

Theoretical Perspective

The thesis uses an institutional perspective to provide an overarching explanation of how formal regulatory changes shape corporate behaviour and reporting. Organisations operate within institutional environments in which laws, regulatory requirements, enforcement arrangements, professional expectations, and established practices create pressures for organisational change.

In China, the Environmental Protection Tax represents a change in the formal regulatory environment that alters environmental compliance pressures faced by firms. The China study examines whether this regulatory change affects green innovation and whether environmental courts strengthen the effect of environmental regulation through the enforcement environment. This study therefore captures the substantive response of firms to environmental regulatory pressure.

In New Zealand, the introduction of mandatory climate-related disclosure represents a different form of institutional intervention. Climate Reporting Entities are required to prepare climate statements in accordance with NZ CS 1–3, creating coercive pressure for firms to align their reporting practices with formal climate-disclosure requirements. As reporting becomes more established, normative and mimetic pressures may also contribute to convergence in reporting practices.

The two studies are connected through a common institutional logic. Both investigate corporate responses to formal changes in the environmental regulatory environment, but they capture different dimensions of accountability. The China study focuses primarily on substantive organisational response through green innovation, whereas the New Zealand study focuses on reporting response through the extent, diversity, and informational quality of climate-related disclosure. This structure enables the thesis to consider carbon accountability as a broader process involving both corporate action and communication.

Study One: Environmental Tax, Green Innovation, and Environmental Courts in China

The first empirical study examines the introduction of China's Environmental Protection Tax in 2018 and its effect on corporate green innovation. The reform replaced the previous pollution-discharge fee system with a statutory environmental tax and provides a setting in which to examine how a stronger formal environmental regulatory mechanism affects corporate environmental investment.

The study uses Chinese A-share listed industrial firms over 2014–2023 and applies a PSM-DID model. Heavily polluting firms constitute the treatment group, and green patent applications are used as the primary measure of corporate green innovation, with green patent grants used as an alternative measure. The empirical analysis also considers environmental courts as an institutional enforcement mechanism that may influence firms' responses to the tax reform.

The current evidence indicates that the Environmental Protection Tax policy is associated with a reduction in corporate green innovation among heavily polluting firms. Additional analysis suggests that the presence of environmental courts mitigates this negative effect, indicating that a stronger environmental enforcement environment may reduce the adverse impact of environmental taxation on corporate green innovation.

Study Two: Mandatory Climate-related Disclosure in New Zealand

The second study examines the development of corporate climate-related disclosure and carbon accountability in New Zealand, with particular attention to changes surrounding the introduction of the mandatory climate-related disclosure regime. New Zealand provides an important setting because designated Climate Reporting Entities are required to prepare climate statements in accordance with NZ CS 1–3, which are broadly aligned with the TCFD recommendations.

The empirical analysis uses corporate climate-related disclosures issued over 2021–2024. Because climate information may appear across different reporting channels, the dataset incorporates climate statements, sustainability reports, annual reports, and GHG reports. A document-precedence procedure is used to reduce duplicate observations.

The study applies systematic content analysis structured around the TCFD dimensions of Governance, Strategy, Risk Management, and Metrics and Targets, while incorporating relevant NZ CS requirements. The Consolidated Narrative Interrogation (CONI) approach is used to assess both disclosure diversity and information content (Beck et al., 2010). A six-level scale distinguishes no disclosure, general narrative, detailed narrative, quantitative, combined narrative and quantitative, and narrative, quantitative and comparative disclosure.

Given the volume of corporate reports, Python-based retrieval is combined with manual, context-sensitive coding. A detailed coding manual is being developed and will be piloted before full-scale analysis. This study examines whether mandatory disclosure is associated not merely with more climate-related reporting, but with changes in the breadth and informational richness of that reporting.

Contributions

The thesis is expected to contribute to the environmental accounting and corporate sustainability literature in three related ways. First, it connects two different forms of environmental regulation, which provides a broader account of how formal institutions shape corporate environmental responses. Rather than treating regulation solely as a reporting issue or solely as a determinant of real corporate behaviour, the thesis considers both dimensions.

Second, the thesis provides evidence from two distinctive institutional settings. The China study examines how an environmental tax and the enforcement environment influence corporate green innovation, while the New Zealand study examines how an early mandatory TCFD-aligned reporting regime influences climate-related disclosure. The studies provide complementary evidence on different regulatory mechanisms within a common carbon-accountability framework.

Third, the thesis contributes methodologically by combining archival causal analysis with detailed content analysis. The China study uses panel-data and quasi-experimental methods to investigate corporate behavioural responses, while the New Zealand study develops a detailed TCFD- and NZ CS-aligned coding framework supported by systematic computational retrieval and manual validation. These approaches enable the thesis to assess carbon accountability through both observable corporate actions and the information corporations provide to stakeholders.

Expected Outcomes from the Doctoral Colloquium

Through participation in the Doctoral Colloquium, I hope to receive constructive feedback on the overall coherence and positioning of my PhD thesis, particularly on how the China and New Zealand studies can be effectively integrated under the broader theme of corporate

environmental and carbon accountability. I would also value feedback on the theoretical framing, research design, and methodological approach of the thesis. The Doctoral Colloquium will provide an opportunity to discuss my research with academics and fellow doctoral researchers, refine the contribution of the thesis, and identify areas for further development as I progress towards completion.

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Group 3 Doctoral Candidate Profile & Research



Qais Saleh

University of Canterbury

RESEARCH TITLE

Balancing Discipline and Adaptability: Configuring and Reconfiguring Management Control Systems for Innovation under Uncertainty

Candidate profile

Qais is a final-year PhD candidate at the University of Canterbury. His thesis, Balancing Discipline and Adaptability: Configuring and Reconfiguring Management Control Systems for Innovation under Uncertainty, explores how management control systems can support innovation amid uncertainty. He has over eight years of professional experience in industrial companies, which informs his understanding of organisational operations, management practices and adaptation. His research interests include management control systems, management accounting, innovation, organisational capabilities, Quality of Cost, ESG and the industrial sector.

Abstract

Organizations increasingly face environmental, technological, market, and geopolitical uncertainty, creating demands for both adaptation and organizational discipline. Management control systems (MCS) are central to this challenge because they can facilitate learning, coordination, knowledge integration, and resource allocation while also constraining autonomy, experimentation, and exploration. This thesis examines how organizations configure, enact, and reconfigure MCS to balance these competing demands under uncertainty.

The thesis comprises four studies. The first systematically reviews empirical research on MCS and innovation, establishing how control configurations, their use, and organizational and environmental contexts shape innovation outcomes. The second draws on paradox theory to identify three interdependent tensions: control–autonomy, exploration–efficiency, and accountability–experimentation. The third and fourth studies adopt a qualitative case study approach to examine how organizations manage uncertainty through MCS. The third examines a mature, capital-intensive industrial firm facing environmental, geopolitical, market, and

operational pressures, showing how selective rigidity and bounded flexibility preserve accountability in critical areas while enabling adaptation in decision-making, procedures, budgets, and priorities. The fourth examines long-cycle agricultural innovation under scientific, environmental, and commercial uncertainty, demonstrating how periodic review enables selective reconfiguration of controls while maintaining strategic continuity.

Across these studies, the thesis develops an emerging explanation of MCS under uncertainty. It shows that organizations manage competing demands through differentiated configurations and enactment, with controls remaining strict in critical areas while allowing flexibility where adaptation is required. It further demonstrates that control systems can be selectively reconfigured through review and learning without disrupting broader strategic direction. The thesis therefore conceptualizes MCS as dynamic arrangements through which organizations balance discipline and adaptability while responding to uncertainty.

Research Background and Problem

Organizations increasingly operate under environmental, technological, market, and geopolitical uncertainty, requiring them to adapt and innovate while maintaining accountability, operational reliability, resource discipline, and strategic direction.

Management control systems (MCS) are central to this challenge. They can enable innovation through learning, coordination, knowledge integration, and resource allocation, while constraining autonomy, experimentation, and exploration. MCS therefore involve competing demands that organizations must manage simultaneously.

The thesis builds on this tension across its theoretical and empirical studies, examining how the configuration and use of MCS shape organizational responses to changing conditions. The studies collectively shift attention from whether MCS enable or constrain innovation toward how control arrangements are configured, enacted, and reconfigured to maintain discipline while enabling adaptability under uncertainty.

Literature Background and Research Gap

Research on MCS and innovation has shifted from examining individual controls toward understanding how controls operate as interconnected packages and how their effects depend on their use and context (Simons, 1995; Bisbe and Otley, 2004; Malmi and Brown, 2008; Mundy, 2010; Bedford, 2015; Henri and Wouters, 2020). More recent research emphasizes tensions between control and innovation and the need to understand how control configurations adapt over time (Barros and Ferreira, 2019, 2023; Strauss et al., 2025; Akroyd et al., 2026).

Three gaps emerge from this literature. First, limited attention has been given to how organizations manage competing demands between control and innovation in practice. Second, less is known about how controls are differentiated and enacted under particular organizational pressures. Third, limited attention has been given to how organizations determine what should change, what should remain stable, and when reconfiguration is warranted.

Research Aim and Questions

The overall aim of the thesis is to develop a deeper understanding of how organizations use management control to maintain discipline while enabling adaptation under conditions of uncertainty. The main research question is:

How are MCS configured, enacted, and reconfigured to balance discipline and adaptability under conditions of uncertainty?

Four sub-questions guide the thesis:

RQ1. What does existing empirical research reveal about the contextual factors, MCS configurations, and outcomes associated with innovation?

RQ2. What paradoxical tensions characterize the relationship between MCS and innovation?

RQ3. How are integrated management control arrangements enacted to create organizational value while maintaining accountability and enabling adaptation under external pressures?

RQ4. How are management controls selectively reconfigured through review and learning while maintaining strategic continuity as innovation develops?

These questions progress from understanding the empirical literature and competing tensions to examining their enactment in practice and subsequent reconfiguration over time.

Studies Comprising the Thesis

Study 1: Management Control Systems and Innovation – A Multi-Dimensional Systematic Review

The first study systematically reviews 102 empirical studies and establishes the empirical foundation of the thesis by showing that the relationship between MCS and innovation depends on control configurations, their use, and organizational and environmental context.

Study 2: Too Much Control? Revisiting Management Control Systems and Innovation through Paradox Theory

The second study uses paradox theory to identify three persistent and interdependent tensions: control–autonomy, exploration–efficiency, and accountability–experimentation. It establishes the theoretical problem subsequently examined in the empirical studies.

Study 3: Creating Organizational Value through Management Accounting and Control under Contemporary Challenges: Selective Rigidity and Bounded Flexibility in a Capital-Intensive Industrial Firm

The third study examines a mature, capital-intensive industrial firm in Jordan facing environmental, geopolitical, market, and operational pressures. The findings show how selective rigidity and bounded flexibility allow controls to remain strict around safety, compliance, financial accountability, and operational continuity while permitting adaptation in decision-making, procedures, budgets, and priorities.

Study 4: Maintaining Direction While Changing Course: Selective Reconfiguration of Management Controls in Long-Cycle Agricultural Innovation

The fourth study examines long-cycle agricultural innovation under scientific uncertainty, changing environmental conditions, and commercial pressures. It shows how periodic review enables selective reconfiguration while maintaining strategic continuity, with changes to particular controls, activities, and priorities occurring without disrupting broader strategic direction and accountability. TRAPPS provides the theoretical lens for interpreting these processes.

Emerging Thesis Contribution

Across the four studies, the thesis develops an emerging explanation of management control under uncertainty. First, MCS involve persistent and interdependent tensions between discipline and adaptability, as controls can simultaneously enable and constrain innovation.

Second, MCS create value through differentiated configuration and enactment. The Jordan study shows how selective rigidity and bounded flexibility allow organizations to preserve accountability in critical areas while adapting to changing conditions.

Third, MCS are selectively reconfigured rather than continuously redesigned. The New Zealand study shows how periodic review enables changes to controls, activities, and priorities while

maintaining strategic continuity.

Overall, the thesis conceptualizes MCS as dynamic arrangements for balancing discipline and adaptability, connecting paradoxical tensions in the literature with the processes through which organizations configure, enact, and selectively reconfigure control under uncertainty.

Colloquium focus

My aim for the Colloquium is to receive feedback on the overall coherence and theoretical contribution of the thesis, particularly:

1. whether the progression from paradoxical tensions, to differentiated enactment, to selective reconfiguration provides a convincing theoretical storyline across the four studies;
2. whether balancing discipline and adaptability offers a sufficiently distinctive overarching contribution; and
3. how the findings across the four studies can be integrated to develop a strong and distinctive overarching theoretical contribution to the thesis.

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Izzah Zakaria

University of Canterbury

RESEARCH TITLE

Imprinting Management Control Systems for Purpose: The Role of B Corp Certification

Candidate profile

Nurul Izzah is a second-year PhD candidate in Accounting at the University of Canterbury. Her research examines how B Corps design their management control systems to pursue financial goals while remaining committed to their social and environmental purposes. Her research interests include sustainability accounting, hybrid organisations, organisational purpose, and the management control systems.

Abstract

B Corps are hybrid organizations that pursue commercial, social, and environmental goals simultaneously (Battilana & Lee, 2014), yet limited research explains how the management controls supporting these goals emerge and develop over time. Prior research shows that founders' values can become imprinted in management control systems (Akroyd & Kober, 2020) and that controls can integrate sustainability with organizational strategy (Gond et al., 2012). However, we know less about how external certification shapes the development of such controls.

This research examines how founders' imprints and B Corp certification shape the design and use of MCS in New Zealand Certified B Corporations. Drawing on George et al.'s (2023) purpose framework, together with insights from imprinting and institutional theory, we conceptualize B Corp certification as an external institutional mechanism that interacts with founders' values to shape the design of management controls.

The research adopts a qualitative approach based on semi-structured interviews with founders, managers, and employees across New Zealand B Corps. Preliminary findings indicate that B Corp certification does more than validate pre-existing purpose. It broadens founders' understanding of sustainability, formalizes organizations' values through policies and organizational practices, provides measures and targets for realizing purpose, legitimizes purpose to employees, suppliers, customers and investors, and embeds purpose into strategic decision making. We contribute to the organizational purpose, hybrid organization and management controls literature by showing how B Corp certification is not merely an external certification that validates organizations' sustainable practices. Rather, it acts as a mechanism that continuously shapes how purpose is framed, formalized and realized through management controls.

Research Aim

Founders and managers have various ways of managing conflicts arising from multiple goals. One way is through the use of management control systems (MCS). Founders' imprints can influence the design and use of MCS, with founders' values reflected in both formal and informal control practices (Akroyd & Kober, 2020). However, less is known about how these imprinted controls evolve over time as hybrid organisations navigate tensions between purpose and profit.

Therefore, understanding how the imprints of New Zealand B Corp founders influence the design of MCS is crucial, as it provides practical insight into how businesses can do good while making a profit.

This research aims to contribute to the literature by examining the role of founders' imprints in the design of MCS to address challenges in hybrid organisations. This involves exploring the following research questions:

1. How does B Corp certification shape the MCS through which organisational purpose is framed, formalised, and realised over time.
2. How do changes in B Corp certification requirements reshape the design and use of MCS for sustaining organisational purpose?
3. How and why founders' imprints shape the MCS used to navigate mission drift and hybridity tensions in B Corps?

Theoretical Framing

Drawing on imprinting theory, the internal drive for purpose in a for-profit company is often shaped by the inspiration, values, and personal commitments of its leadership, especially those who started the business (George et al., 2023). Founders leave behind more than just strategies; they leave a lasting imprint on the organisation's culture, values, and even its control systems (Akroyd & Kober, 2020). Founders' visions help shape how these companies define performance, manage their operations, and balance innovation with continuity, all while keeping their purpose at the core (Romme et al., 2012). These entrepreneurs design their business models and strategies in a way that allows them to address the contemporary sustainability challenges through their practices and products (Haigh & Hoffman, 2012).

Institutional theory suggests that organisations respond to institutional rules and expectations by adopting formal structures and practices that enhance legitimacy (Meyer & Rowan, 1977). In this study, B Corp certification creates institutional expectations about what constitutes legitimate social and environmental business practice. Organisations may respond to these expectations by incorporating MCS that align their operations with the certification requirements.

The MCS literature increasingly examines the tools that organisations use to integrate sustainability into organisational practices and strategy. Prior research shows that sustainability can be incorporated through performance measures, planning systems, policies, cultural controls, and other formal and informal control mechanisms (Gond et al., 2012; Arjaliès & Mundy, 2013). Although the literature provides substantial understanding of how MCS support sustainability integration in organisations, less attention has been given to how controls emerge and evolve alongside organisational purpose development in hybrid organisations over time.

Research Framework

To examine how MCS are used and designed within certified B Corporations, this study adopts the Purpose Framework by George et al. (2023), which provides a way to understand how organisations frame, formalise and realise purpose. George et al. (2023) explain that purpose within for-profit firms originates from internal drivers, primarily the inspirational convictions and commitments of the leaders. Founders are seen as important individuals in shaping the early direction of the organisation by embedding their personal values, beliefs, and moral commitments into the organisation's mission, culture, and strategic intent, which serve as the DNA of the entity (how firms define success). George et al. (2023) also argue that external factors, such as societal expectations and market demands, create pressures for organisations to respond proactively through their business operation. Hence, the interplay of internal and external drivers influences how purpose is formed and shaped within an organisation.

Thesis Structure

Study 1: Decision-makers' perspective

Study 1 examines how B Corp certification shapes the MCS through which organisational purpose is framed, formalised, and realised over time. Drawing on imprinting and institutional theory, the study addresses the limited understanding of how MCS evolve as organisational purpose develops. We conducted thirteen semi-structured interviews with New Zealand B Corp founders and managers involved in the certification process, including repeat interviews with three participants across different years. Using George et al.'s (2023) purpose framework, we find that B Corp certification does more than validate existing purpose. It broadens founders' understanding of sustainability, formalises organisational values through policies and practices, provides measures and targets for realising purpose, and embeds purpose into strategic decision-making. We contribute to the organisational purpose, hybrid organisation, and MCS literature by showing how B Corp certification continuously shapes the framing, formalisation, and realisation of purpose through MCS.

Study 2: Institutional change

Primary findings from Study 1 identified an important limitation in the previous B Impact Assessment (BIA). Under the previous certification model, organisations were required to achieve an overall score of 80 points across five impact areas. This gave organisations discretion to focus on areas in which points were more attainable while giving less attention to the sustainability issues most material to the organisations. Under the new B Corp standards which take effect in mid-2026, the points-based assessment is replaced with mandatory criteria and sub-requirements across seven impact areas, tailored to the organisation's size, sector, and location. This study will examine how changes in B Corp certification requirements reshape the design and use of MCS for sustaining organisational purpose. I plan to interview senior managers, middle managers, and lower-level employees to investigate how these changes are experienced across organizational levels. This study also addresses a limitation of Study 1 which focused on founders or managers who are key decision makers of the organisation.

Study 3: Organisational implementation

Study 3 focuses on how founder purpose is translated through MCS and interpreted and enacted across organisational levels. It builds on Study 1, which primarily captures perspectives of founders and managers who are involved in strategic decision-making, by examining how employees across the organisation understand and enact purpose. This study adopts an in depth-case study of a female-led B Corp. I plan to interview the founder, senior and middle managers and lower-level employees. Unlike Study 2, which examines organisational responses to changes in B Corp certification standards, Study 3 focuses on the internal translation and enactment of founder-defined purpose.

Findings and Contribution to Date

The study finds that B Corp certification does more than validate organisational purposes. It broadens founders' understanding of sustainability, formalise organisations' values through policies and organisational practices, provide measures and target for realising purpose, legitimise purpose to employees, suppliers, customers and investors, and embeds purpose into strategic decision-making. The study contributes to the organisational purpose, hybrid organisation and MCS literature by demonstrating that B Corp certification is not a merely external certification for validating organisations' sustainable practices. Rather, it acts as a mechanism that continuously shapes how purpose is framed, formalised, and realised through MCS.

Colloquium focus

My aim for the Colloquium is to receive feedback on how to position my research to strengthen its theoretical contribution and publication potential in a high-ranking journal. In particular, I would value advice on how to make the best use of the data already collected, how the planned data collection could further strengthen the study, and how to create a clear and distinctive contribution across the organisational purpose, MCS, and hybrid organisation literatures.

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Hanyi Xu

University of Auckland

RESEARCH TITLE

The Determinants of Sustainability Assurance Report Lag

Candidate profile

Hanyi is about to complete her PhD study in the Department of Accounting and Finance at the University of Auckland, supervised by Professor David Hay and Associate Professor Julie Harrison. Her PhD thesis project is "Understanding Sustainability Assurance Quality: Framework Development, Assurance Timeliness, and Sustainability Reporting Restatements". Hanyi holds a Master of Commerce in Accounting with First Class Honours from the University of Auckland. Prior to academia, she worked as a Financial Accountant at Gallagher Bassett and a Retail Banking Management Officer at Shanghai Pudong Development Bank. Hanyi's research

interests include sustainability assurance and non-financial disclosures. Her recent work on sustainability assurance quality has been published in the Accounting and Finance (March 2026) and the Auditing and Assurance Standard Board (AUASB) Research Report 13 (April 2025). Her research paper has been recognised with the Best Paper Award at the Auckland Regional Accounting Conference (2024) and awarded Runner-up in the Three Minute Thesis Competition at the University of Auckland Business School. Hanyi also serves as a reviewer for Abacus, Pacific Accounting Review, and Meditari Accountancy Research.

Abstract

This study examines the determinants of the sustainability assurance report lag (SARL), which measures the number of days between the sustainability reporting period end and the assurance report date. Using manually collected data on a sample of S&P 500 firms from 2022 to 2023, we explore the influence of characteristics of sustainability assurance providers, assurance process, sustainability reporting and firms on SARL. We find that non-accounting assurance providers issue assurance reports more quickly compared to accounting assurance providers. SARL is shorter when assurance reports are included in sustainability reports, when social subject matters are assured, when ISAE 3410 are adopted, and when sustainability and financial reporting periods end on the same date. In contrast, SARL is longer for firms with losses and greater complexity, while higher leverage is associated with shorter SARL. Conversely, audit report lag, sustainability report length and sensitive industry appear to have no significant association with SARL. Overall, our findings offer empirical insights on the characteristics of assurance, reporting and firms that are associated with sustainability assurance timeliness. These findings extend institutional theory by suggesting that institutional forces and professional practices influence not only the adoption of sustainability assurance but also variation in the timeliness of the assurance process. The results are also relevant to standard setters, firms and assurance providers seeking to monitor and improve the timeliness of assurance.

Group 4 Doctoral Candidate Profile & Research



Meiryani Meiryani

University of Waikato

RESEARCH TITLE

Digitalizing Sustainability Reporting Practices: A Comparative Qualitative Study of Indonesia and New Zealand

Candidate profile

Meiryani is a PhD candidate at the University of Waikato, Waikato Management School, currently developing and preparing for the data collection phase of her doctoral research. Her thesis examines how the digitalisation of sustainability reporting is understood and accomplished by organisational actors in manufacturing organisations. Her broader research interests include sustainability reporting, digitalisation, accounting information systems, and organisational practices. Prior to undertaking her PhD in New Zealand, Meiryani had more than 10 years of academic experience in accounting and worked as a university lecturer in Indonesia.

Abstract

This study examines how digitalisation shapes the practices, responsibilities, and interactions involved in sustainability reporting within manufacturing organisations. The study asks how is the digitalisation of sustainability reporting understood and accomplished by organisational actors in manufacturing organisations? It aims to explore how actors make sense of the purpose, capabilities, limitations, and credibility of digital sustainability reporting, and how they negotiate data boundaries, responsibilities, system configurations, validation processes, and reporting decisions.

An interpretivist qualitative comparative case study will be conducted across manufacturing organisations in Indonesia and New Zealand. Data will be collected through approximately 20–30 semi-structured interviews with organisational actors involved in sustainability reporting, including sustainability/ESG, finance, IT, management accounting, operations, and procurement personnel, complemented by relevant organisational documents. The data will be analysed thematically.

The study is expected to contribute by providing a practice-oriented understanding of digital sustainability reporting as an organisational accomplishment rather than simply a technological or disclosure outcome. It will also illuminate how different actors, technologies, organisational routines, and reporting requirements interact in shaping digital sustainability reporting practices.

Introduction and Research Background

Sustainability reporting has become an increasingly important component of corporate accountability and management decision-making. Over recent decades, organisations have moved beyond traditional financial reporting towards broader disclosure of environmental, social, and governance (ESG) information to respond to increasing expectations from investors, regulators, and society (De Villiers et al., 2014; Adams & McNicholas, 2007). International initiatives such as the International Sustainability Standards Board (ISSB) through IFRS S1 and IFRS S2 further emphasise the need for consistent, comparable, and decision-useful sustainability information (IFRS Foundation, 2023).

However, sustainability reporting practices are undergoing significant transformation due to rapid digitalisation. Advances in digital technologies, including artificial intelligence (AI), big data analytics, cloud computing, blockchain, and integrated information systems, have changed how organisations collect, process, analyse, and communicate sustainability information (Vial, 2019; De Villiers et al., 2022). Digitalisation has the potential to improve data quality, transparency, timeliness, and integration between sustainability information and organisational decision-making processes.

From a management accounting perspective, digital sustainability reporting represents a transformation in how organisations measure, manage, and communicate non-financial performance. Sustainability information is increasingly integrated into strategic planning, performance measurement systems, risk management, and managerial decision-making. Therefore, digitalisation is not merely a technological change but also an organisational transformation involving accounting practices, management capabilities, and institutional pressures.

Despite increasing interest in digital sustainability reporting, existing literature remains dominated by conceptual studies, quantitative disclosure analyses, and technology-focused research. Limited empirical evidence exists regarding how organisational actors interpret and implement digital technologies within sustainability reporting practices. In particular, little is

known about how accountants, sustainability managers, and IT professionals experience the interaction between technology, organisational resources, and regulatory environments. This study addresses this gap by exploring how organisations in Indonesia and New Zealand implement digitalisation in sustainability reporting practices. These two countries provide contrasting institutional contexts. Indonesia represents an emerging economy where sustainability reporting has developed through regulatory initiatives such as OJK Regulation No. 51/POJK.03/2017, while New Zealand represents a developed economy with mandatory climate-related disclosure requirements through the Aotearoa New Zealand Climate Standards. By comparing these contexts, this research seeks to understand how technological capabilities, organisational resources, and external institutional pressures influence the digital transformation of sustainability reporting.

Research Problem and Gap

Although previous studies have examined sustainability reporting quality, ESG disclosure, and digital reporting technologies, several important gaps remain. First, previous research has mainly adopted quantitative approaches that measure disclosure levels or technology adoption outcomes. These studies provide limited understanding of the actual processes through which organisations implement digital sustainability reporting. Second, digitalisation is often examined as a technical phenomenon, while insufficient attention has been given to the social and organisational dimensions of technology adoption. Sustainability reporting involves multiple organisational actors who interpret regulations, technologies, and reporting expectations differently.

Third, limited comparative research exists examining how digital sustainability reporting develops across different institutional and economic contexts. Differences in regulatory systems, technological maturity, organisational capabilities, and human resources may significantly influence implementation outcomes. Therefore, this research aims to provide an in-depth understanding of how digitalisation transforms sustainability reporting practices through a comparative qualitative study of organisations in Indonesia and New Zealand.

Research Objectives and Questions

The primary objective of this research is:

To explore how organisational actors in Indonesia and New Zealand interpret and implement digitalisation in sustainability reporting practices.

The research has three specific objectives:

1. To examine how technological, organisational, and environmental factors influence digital sustainability reporting adoption.
2. To explore how organisational resources and capabilities support the implementation of digital sustainability reporting.
3. To compare differences and similarities in digital sustainability reporting practices between Indonesia and New Zealand within different institutional contexts.

Based on these objectives, the research questions are:

Main Research Question:

1. How do organisational actors in Indonesia and New Zealand interpret and implement digitalisation in sustainability reporting practices?
2. Sub-research Questions:
3. How do technological, organisational, and environmental factors shape the adoption of digital sustainability reporting?

4. How do organisational capabilities and resources influence the effectiveness of digital sustainability reporting implementation?
5. How do differences in regulatory and institutional contexts influence digital sustainability reporting practices between Indonesia and New Zealand?

Theoretical Framework

This study integrates the Technology–Organisation–Environment (TOE) Framework (Tornatzky & Fleischer, 1990) and the Resource-Based View (RBV) (Barney, 1991). The TOE framework explains how organisations adopt new technologies through three dimensions:

Technology dimension: Examines technological readiness, compatibility, digital infrastructure, and the adoption of technologies such as AI, cloud systems, big data analytics, and integrated ESG platforms.

Organisation dimension: Focuses on organisational characteristics including management support, organisational culture, employee competencies, and internal capabilities.

Environment dimension: Considers external influences such as regulations, stakeholder expectations, sustainability standards, and market pressures. While TOE explains external and organisational factors influencing technology adoption, RBV provides additional insight into how organisations utilise internal resources and capabilities to create strategic value. From an RBV perspective, digital sustainability reporting capabilities, including IT expertise, data governance, organisational knowledge, and sustainability competencies, represent strategic resources that enable organisations to improve reporting quality and transparency. By combining TOE and RBV, this study provides a comprehensive understanding of how external pressures and internal capabilities interact to shape digital sustainability reporting practices.

Research Methodology

This study adopts an interpretivist qualitative research approach because digital sustainability reporting is considered a social and organisational practice shaped by human interpretation, organisational culture, and institutional contexts.

A comparative case study design will be employed involving manufacturing organisations from Indonesia and New Zealand. The manufacturing sector is selected because it represents an industry with significant environmental impacts, complex supply chains, and increasing pressure to improve sustainability transparency.

Data Collection

Primary data will be collected through semi-structured interviews with organisational actors involved in sustainability reporting and digital transformation, including:

- Sustainability managers;
- Accounting and finance managers;
- IT managers;
- Operational managers.

Approximately 20–30 interviews are expected across the two countries.

Secondary data, including sustainability reports, annual reports, corporate websites, and other relevant documents, will be analysed to support data triangulation.

Data Analysis

Interview data will be analysed using thematic analysis following Braun and Clarke’s approach.

The analysis process will involve:

- Identifying initial codes from interview transcripts;
- Developing categories and themes;
- Linking emerging themes with TOE and RBV concepts;
- Comparing digital sustainability reporting practices between Indonesia and New Zealand.

Expected Contributions

This research is expected to contribute to management accounting literature and practice in several ways.

Theoretical Contribution

This study extends digital transformation and sustainability accounting literature by explaining how digital sustainability reporting emerges as a socio-technical organisational practice. The integration of TOE and RBV provides a more comprehensive explanation of technology adoption by considering both external institutional pressures and internal organisational capabilities.

Methodological Contribution

Unlike previous studies dominated by quantitative disclosure analysis, this research provides qualitative empirical insights into how organisational actors experience and interpret digital sustainability reporting implementation.

Practical Contribution

The findings will provide practical insights for:

- Managers seeking to improve digital sustainability reporting capabilities;
- Accountants developing integrated sustainability information systems;
- Regulators designing realistic digital reporting frameworks.

The research may also support organisations in balancing technological investment, organisational capability development, and regulatory compliance.

Conclusion

Digitalisation is reshaping sustainability reporting from a traditional disclosure activity into an integrated information management system supporting strategic decision-making. However, successful digital transformation depends not only on technology availability but also on organisational capabilities and institutional contexts. By comparing Indonesia and New Zealand, this study provides insights into how organisations in different economic and regulatory environments adopt digital sustainability reporting practices. Through an interpretivist qualitative approach, this research contributes to a deeper understanding of the relationship between technology, organisations, and sustainability accounting transformation.

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Merwiey Al-Aqrabawi

University of Waikato

RESEARCH TITLE

The Integration of Artificial Intelligence in Accounting Education: Perceptions from MENA Region Accredited Universities

Candidate profile

Merwiey is a PhD candidate in Accounting and Finance at the University of Waikato, New Zealand. Her doctoral research examines the integration of artificial intelligence in accounting education, with a particular focus on how universities incorporate emerging technologies into accounting curricula. Her broader research interests include AI and digital transformation in accounting education, sustainability and Audit, Merwiey also has prior professional experience in accounting and auditing, including work with PwC, and has teaching experience across accounting and taxation courses.

Abstract

Artificial intelligence is reshaping the accounting profession by automating routine processes and altering how professional judgement is exercised. This raises a pressing question for higher education, namely whether universities are equipping accounting graduates with the capabilities the profession now expects. Accreditation bodies have signalled that technological agility is no longer optional, yet evidence on how accounting programmes are responding remains thin, particularly outside North America and Europe. Research on AI integration in accounting education in the Middle East and North Africa (MENA) region is especially scarce, even though several MENA states have adopted national AI strategies and are investing heavily in digital capability. This proposed doctoral study addresses that gap.

The main aim is to explore how AI is being integrated into accounting curricula in MENA universities, using AACSB-accredited institutions as the sample. Three secondary aims follow. The study evaluates the current state of AI integration into accounting curricula in AACSB-accredited MENA universities, explores the challenges and opportunities associated with implementation, and examines the tools, paradigms, and frameworks available for teaching AI

content in accounting education. Three research questions give effect to these aims. First, how are AACSB-accredited universities in the MENA region currently integrating AI courses into their accounting curricula, and by what means. Second, what drivers and barriers influence that integration. Third, what types of AI tools, paradigms, and frameworks are being used.

Three complementary theoretical lenses frame the study. Salient stakeholder theory accounts for the competing claims of educators, students, employers, and institutional leaders. Institutional theory explains how coercive, mimetic, and normative pressures shape curriculum change, including pressure arising from national AI strategies and accreditation requirements. The Technology Acceptance Model contributes perceived usefulness and perceived ease of use as explanations of individual educator acceptance. Together these lenses permit a multi-level analysis linking individual acceptance, stakeholder influence, and institutional context.

A qualitative two-phase design is adopted. Phase one applies content analysis to curriculum documents, syllabi, institutional reports, strategic plans, and faculty training materials. Coding is guided by the Technological Pedagogical Content Knowledge (TPACK) model, with categories for content knowledge (AI topics such as AI in auditing and AI ethics), technological knowledge (tools such as Python, R, Tableau, and Power BI), and pedagogical knowledge (case studies, experiential learning, and workshops). Coded items are scored to produce an integration measure allowing comparison across institutions and against AACSB benchmarks. Phase two comprises semi-structured interviews with educators teaching AI-related courses in MENA accounting programmes, using purposive sampling across institutions with differing levels of integration. Interview data are analysed thematically through open, axial, and selective coding, supported by NVivo.

The study is expected to reveal uneven integration across the region, with stronger adoption where national AI strategies and employer demand reinforce each other, and slower adoption where resource constraints and limited faculty expertise dominate.

The contribution is threefold. Empirically, the study provides the first systematic account of AI integration in accounting curricula across AACSB-accredited MENA universities. Theoretically, it extends TPACK, stakeholder theory, institutional theory, and the Technology Acceptance Model into a curriculum-readiness setting. Practically, it offers educators, programme designers, and accreditation bodies a diagnostic roadmap for curriculum development.



Theodorus Radja Ludji

University of Waikato

RESEARCH TITLE

Management Control Systems and Cost Stickiness

Candidate profile

Theodorus (Theo) Radja Ludji is a first-year PhD student in Accounting at The University of Waikato. His thesis examined the interrelatedness between management control systems and cost stickiness in a New Zealand company, uses a qualitative case study approach. His research interests are related to management accounting, management control systems and

performance measurement. He undertaken his master's degree in Australia and his bachelor's degree in Indonesia.

Abstract

Cost stickiness is defined an asymmetric pattern where costs increase more when sales rise than they decrease when sales fall equivalently (Anderson et al., 2003). Existing studies generally infer managerial decisions about cost stickiness pattern from archival-based financial data. Yet, they provide limited direct insights about how managers interpret changes in costs and its allocations during sales increases or decreases and use control systems when making these decisions.

This study examines how management control systems (MCS) shape the decisions and interpretations through which cost stickiness emerges and persists within an organisation. It addresses a gap between MCS literature, which recognises that controls can generate intended and unintended consequences, and cost stickiness literature, which has called for case-based research into the mechanisms underlying asymmetric cost behaviour.

The study uses a qualitative case study approach within a New Zealand company. Semi-structured interviews undertaken with managers and employees will be the primary data. The analysis will proceed inductively, moving from participants' accounts to themes and aggregate dimensions. The Gioia methodology (Gioia et al., 2013) will be used to explicate the transition process from the interview data to theoretical explanation.

The study is expected to make three contributions. First, it extends MCS literature by showing how controls are implicated in a specific cost outcome. Second, it extends cost stickiness literature by providing case-based insights of the organisational processes that may be unnoticeable within archival cost patterns. Third, it offers practitioners a way to understand the interplay between MCS practices and cost stickiness.

Research Aim

Cost stickiness describes an asymmetric pattern in which costs increase more when sales rise than they decrease when sales fall (Anderson et al., 2003). Although this pattern is well established in archival research, much less is known about the organisational processes that produce it. Existing studies generally infer managerial decisions from financial data. They provide limited direct evidence about how managers interpret changes in activity, justify retaining or reducing resources, and use control information when making these decisions.

This research examines how management control systems (MCS) shape the decisions and interpretations through which cost stickiness emerges and persists within an organisation. It addresses a gap between the MCS literature, which recognises that controls can generate intended and unintended consequences, and the cost stickiness literature, which has called for field-based research into the mechanisms underlying asymmetric cost behavior. The study addresses three research questions (RQs).

RQ1: What MCS does the case organisation use, and how are these controls implemented in practice?

RQ2: How do organisational members understand and explain cost stickiness in the case organisation?

RQ3: How are MCS practices implicated in the decisions and interpretations through which cost stickiness emerges and persists?

In accordance with these research questions, both the MCS and cost stickiness literatures would benefit from a conceptual model that can illustrates an overview about the interplay between MCS and cost stickiness. This leads to the following research objective (RO).

RO: To develop a conceptual model that illustrates a comprehensive overview about the interplay between organisation MCS practices and cost stickiness.

Theoretical Framing

The study brings together the MCS and cost stickiness literatures. MCS are treated as a collection of formal and informal controls that direct attention, establish accountability, support coordination, and shape acceptable action (Chenhall, 2003; Malmi & Brown, 2008; see also Simons, 1995). Research also shows that the design and use of controls can produce consequences that were not initially intended. Controls may reinforce established managerial assumptions, delay adaptation, or encourage actions that appear locally rational but have wider organisational effects (Mundy, 2010; Malmi et al., 2023).

Cost stickiness is viewed as the outcome of resource-adjustment decisions rather than only as a statistical relationship between costs and sales. When activity declines, managers may retain resources because adjustment is costly, because they expect demand to recover, or because the resources support longer-term capabilities. They may also retain resources because incentives, accountability arrangements, information limitations, or established routines discourage timely adjustment (Banker & Byzalov, 2014; Banker et al., 2018). This distinction is important because cost stickiness may reflect either considered strategic choices or economically damaging delay.

The central theoretical proposition is therefore that MCS help constitute the process through which resource decisions are noticed, debated, authorised, and justified. The study will use this proposition as a sensitising lens rather than assume in advance that particular controls cause cost stickiness. An interpretive approach allows the analysis to examine how managers and employees may attach different meanings to the same cost pattern and control practices.

Research Framework

The research framework links three analytical stages. First, it identifies the controls used in the case organisation and examines how they operate in practice. Second, it explores how organisational members understand changes in costs and activity, including whether they view resource retention as strategic, necessary, inefficient, or unintended. Third, it explains how control practices shape the decisions and interpretations that connect activity changes with resource adjustment. Together, these stages will support an empirically grounded model of the MCS-cost stickiness relationship.

Integrated Case Study

The thesis uses an in-depth qualitative case study within a single organisation. Semi-structured interviews with managers and employees involved in planning, performance management, operations, and resource decisions will provide the primary evidence. The study will begin by mapping the MCS and its use in everyday work. It will then compare participants' accounts of cost behavior and resource-adjustment decisions before integrating these analyses to address the third research question.

The analysis will proceed inductively, moving from participants' accounts to themes and aggregate dimensions. The Gioia methodology (Gioia et al., 2013) will be used to explicate the transition process from the interview data to theoretical explanation. The final model will explain how specific control practices interact with managerial expectations, interpretations, and resource decisions in line with the research objective.

Expected Contribution

The study is expected to make three contributions. First, it extends MCS research by showing how controls are implicated in a specific cost outcome and by tracing both intended and unintended consequences of control use. Second, it extends cost stickiness research by providing field-based evidence of the organisational processes that may unnoticeable within archival cost patterns. Third, it offers practitioners a way to distinguish strategic resource retention from delayed or poorly supported cost adjustment.

Colloquium Focus

My aim for the Colloquium is to receive feedback on how to sharpen the theoretical mechanism linking MCS with cost stickiness without prespecifying a causal relationship. I would also value advice on the evidence needed to identify and explain cost stickiness in a qualitative case study, the suitability of the Gioia methodology for this purpose, and how to position the resulting contribution across the MCS and cost stickiness literatures.

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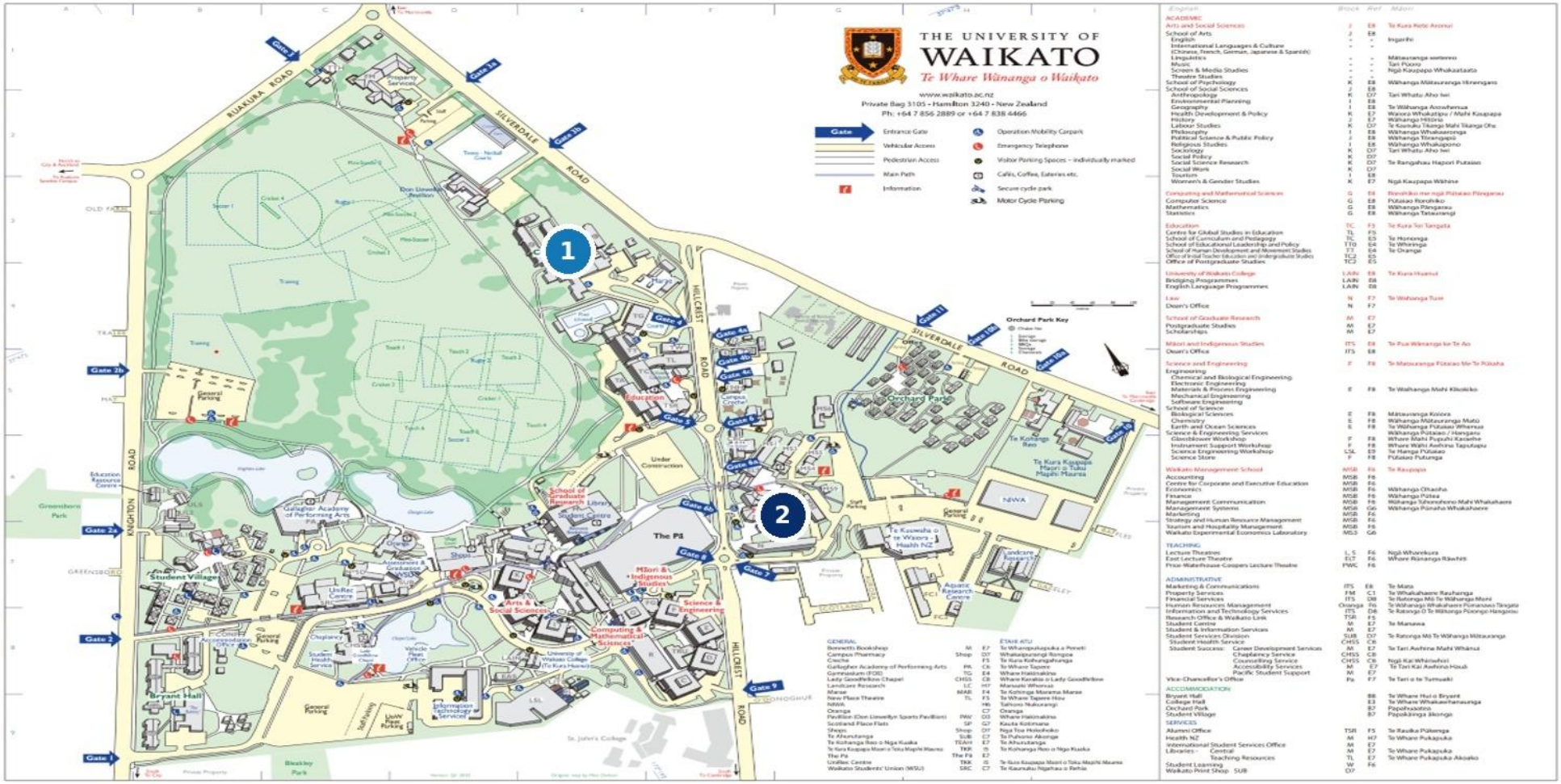
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Doctoral Colloquium | Campus Map



1 College Hall accommodation **2** Waikato Management School (MSB)

Arrival and parking: College Hall: Gate 3B, Silverdale Road. Conference parking: Gate 10, Silverdale Road. Use paid Student General Parking; do not park in Staff Parking. Parking fees apply. Pay using the free PayMyPark app or PayMyPark website, and select **University of Waikato** rather than Hamilton City Council.

Staying at College Hall

NAU MAI, HAERE MAI KI KĀINGA NOHONGA

Essential information for your stay

HALL OFFICE
Monday–Friday, 8.30 am–4.30 pm
Duty phone: 0800 388 972

ARRIVAL & DEPARTURE
Check-in: during office hours or after hours, phone 0800 388 972.
Check-out: 10 am.

ADDRESS
211 Hillcrest Road, Hamilton 3216

Conference assistance

Conference assistance is available outside office hours throughout your stay at College Hall. To contact the conference assistant outside office hours, phone 0800 388 972.

Address and parking

College Hall: 211 Hillcrest Road, Hamilton 3216. For taxis, couriers and Uber Eats, use Gate 4, Hillcrest Road. There are 46 parking spaces on site. Otherwise, general parking is at Gates 3A and 3B, Silverdale Road.

Access and security

An access card is issued on arrival and provides 24-hour access to your building, level and bedroom. The main entrance automatic doors lock at 10 pm and open at 7 am. At the end of your stay, leave your card in your room; a $100 replacement charge applies if it is not returned. For the safety of this community, do not prop any exit doors open.

Housekeeping

Housekeeping is available during the day. To assist the team, place your bin outside your door in the morning for emptying. Keep kitchen benchtops free of dishes and bathrooms tidy. Guests are asked to keep these areas clean, avoid unnecessary mess and not be intoxicated in these areas. Unless prior arrangements are made, vacate your room by 10 am on check-out day.

Laundry facilities

Washing machines and dryers are free to use. Bring your own laundry soap. An ironing board and iron are also available.

Emergency evacuation

A continuous ringing alarm is accompanied by a voice message saying “please evacuate the building”. Take the nearest exit and leave the building. Wait on the grassed area nearest your building. Do not re-enter until a staff member in a high-visibility jacket gives the “all clear”.

Smoke- and vape-free campus

Smoking or vaping is not permitted anywhere on site. Each room has a smoke detector that is extremely sensitive to smoke and aerosol sprays. Avoid aiming sprays at the ceiling, as this may activate the alarm. Alarms are linked directly to the Fire Service and can be traced back to your room.

Alcohol and guest conduct

The University asks guests who choose to consume alcohol to do so responsibly. Excessive consumption may disrupt other guests; please avoid over-consumption on the premises. Drink quietly and be mindful of guests who may be sleeping or resting. Drinking outside the College Hall buildings, or in the Admin-Block, Dining Hall, Leisure Centre or Laundry, is not permitted unless pre-arranged. Excessive noise will be reported to security. Remove empty alcohol bottles and cans and place them at the recycling stations behind the Laundry.

Medical centre

Anglesea Clinic is on the corner of Anglesea and Thackeray Streets. In an emergency, call 0800 388 972 and ask your Conference Assistant to help you.

Taxis and buses

For a taxi, phone 0800 477 7447 or 07 839 0500. Buses leave and arrive at the campus bus stop; roadside pick-up is outside Gate 2, Knighton Road, and Gate 5, Hillcrest Road, on a regular basis Monday to Friday.

University shops

Campus amenities include cafés, a pharmacy and a convenience store. The Warehouse and other food outlets are within a ten-minute walk. A small shopping village is also on Silverdale Road.