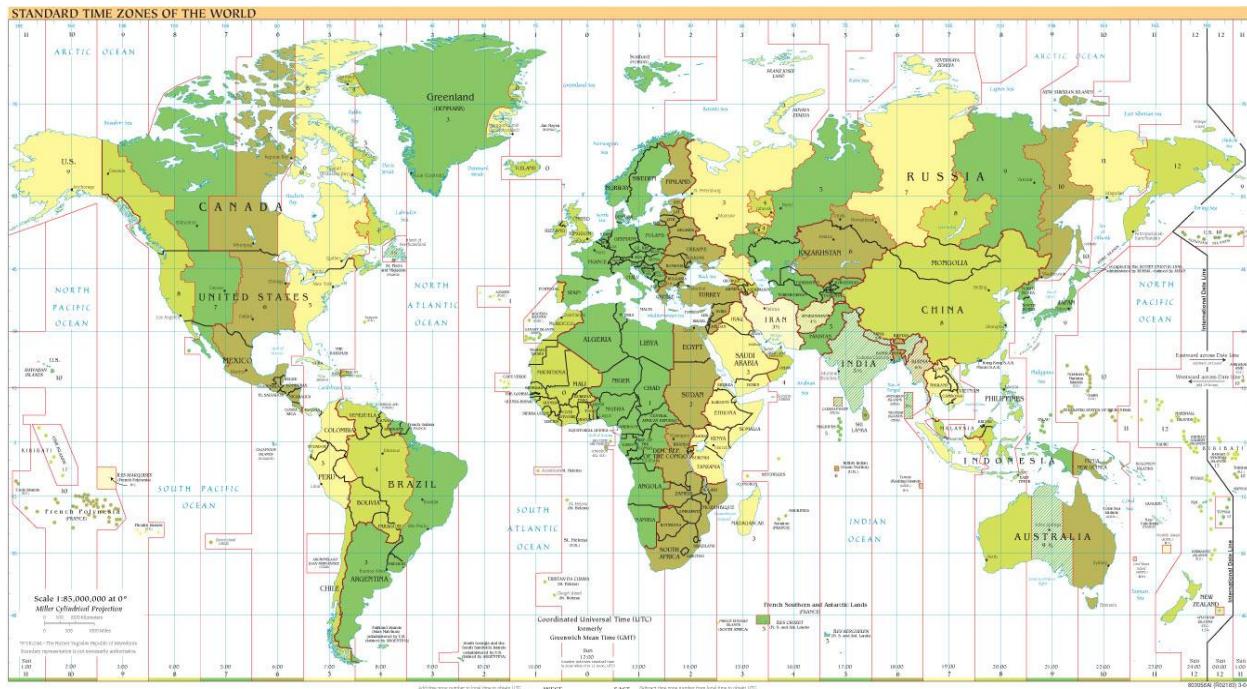


# PROCEEDINGS

of the

## IABE-2022 LAS VEGAS Conference

### DECEMBER 16-18, 2022



### Managing Editor

**Dr. Marius Dan Gavriltea, Vice-Dean, Faculty of Business, Babeş-Bolyai University Cluj Napoca, Romania**

A Publication of the



## A Welcome Letter from Managing Editor!

In this conference proceedings, we share with you abstracts/manuscripts of research conducted by scholars and business practitioners from around the world. The studies presented herein, extend from a theoretical modeling of business, to user satisfaction assessment of a college's laptop initiative, especially for those who have always wondered about student/researchers perceptions and the learning impact of such programs.

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**We hope you will join us again at the:**

- **IABE – ORLANDO, U.S.A., March 18-20, 2023**
- **IABE – HOUSTON, U.S.A., June 9-11, 2023**

Warmest regards,

**Dr. Marius Dan Gavriltea, Vice-Dean Faculty of Business, Babeş-Bolyai University Cluj Napoca, Romania**

LAS VEGAS, DECEMBER 16-18, 2022, U.S.A.

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**MOTIVATIONAL EFFECTS OF MANAGEMENT CONTROL SYSTEMS IN ASSISTED LIVING  
FACILITIES - Case Study**

Rainer Lueg, Leuphana University, Germany and University of Southern Denmark, Denmark

**ABSTRACT**

*Management Control Systems (MCS) are used to support planning activities and performance evaluations. MCS tend to include incentives for managers, and thereby influence the behavior of leaders and staff. This case study explores the effect of costing systems and transfer prices that are only partially successful in their contributions to managing an assisted living facility. The case illustrates conflicts among divisions and division members, and raises many opportunities to discuss financial as well non-financial initiatives that may solve some of the problems the facility faces.*

**Keywords:** Time-driven activity-based costing; transfer pricing; teaching notes; target setting; incentives.

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