**Curriculum Vitae**

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**Joan Luft**

**Address** Eli Broad Graduate School 220 MAC Avenue

of Management East Lansing, MI 48823

Michigan State University

East Lansing, MI 48824

**Phone** (517) 432-2917 (517) 337-1082

**Education**

Cornell University: Ph.D. in Accounting, 1992

University of Illinois at Chicago: M.S. in Accounting, 1987

University of Chicago: M.A. in History, 1974, Ph.D. Candidate, 1977

University of Denver: B.A. in History, 1973

**Employment**

2006 - Eli Broad Professor of Accounting, Michigan State University

2004 - 2006 Professor of Accounting, Michigan State University

1998-2004 Associate Professor of Accounting, Michigan State University

1992-1998 Assistant Professor of Accounting, Michigan State University

1991 Lecturer in Accounting, Cornell University

1982-86 Budget Manager, Northwestern Medical School and Hospitals

1982-83 Financial Assistant, University of Chicago School of Medicine

1978-82 Project Assistant, Kenya-based primate behavior research group, University of Chicago

**Honors and Awards**

Best Paper Award, Journal of Management Accounting Research 2003

Withrow Emerging Scholar Award, Michigan State University 2003

Contribution to Management Accounting Literature Award, 1999, Management Accounting Section of AAA

Outstanding Faculty Research Award, Accounting Department, Michigan State, 1997

and 2006

American Accounting Association/ AICPA Notable Contribution to Accounting

Literature Award, with Robert Libby, 1996

Roland Salmonson Faculty Teaching Award, MSU, 1996

AAA Doctoral Consortium Fellow, 1990

Regents Fellowship, University of Michigan, 1987-89

University Fellowship, University of Illinois-Chicago, 1986-87

Fulbright Scholarship, Germany, 1977-78

Special Humanities Fellowship, University of Chicago, 1973-76

Phi Beta Kappa

**Publications**

A.Brüggen and J. Luft. 2011. [Capital rationing, competition, and misrepresentation in budget forecast.](http://www.sciencedirect.com.proxy2.cl.msu.edu/science/article/pii/S0361368211000559) *Accounting, Organizations and Society* 36 (7): 399-411

J. Luft and M. D. Shields. 2010. Psychology models of management accounting. *Foundations and Trends in Accounting* 4 (3-4): 199-345.

J. Luft. 2010. Discussion of “The effects of financial statement information proximity and feedback on cash flow forecasts.” *Contemporary Accounting Research* 27 (1): 135-142.

J. Luft. 2009. Nonfinancial information and accounting: a reconsideration of benefits and challenges. *Accounting Horizons* 23(3): 307-326.

N. Lankton and J. Luft. 2008. Uncertainty and industry structure effects on

managerial intuition about information technology real options. *Journal of Management Information Systems*  25 (2): 203-240.

A.M. Farrell, J. Luft, and M. D. Shields. 2007. Accuracy in judging the nonlinear dffects of cost and profit drivers. *Contemporary Accounting Research* 24 (4): 1139-69.

J. Birnberg, J. Luft, and M. D. Shields. 2007. Psychology theory in management accounting research. In Chapman, C., A. Hopwood, and M. Shields. (Eds.). 2006. *Handbook of Management Accounting Research*. Volume 1. Oxford: Elsevier.

J. Luft. 2007. Historical theorizing in management accounting research. In Chapman, C., A. Hopwood, and M. Shields. (Eds.). *Handbook of Management Accounting Research*. Volume 1. Oxford: Elsevier.

R. Bloomfield and J. Luft. 2006. Responsibility for cost management hinders learning to avoid the winner’s curse. *The Accounting Review* 81 (1): 29-48.

R. Krishnan, J. Luft, and M. D. Shields. 2005. Effects of accounting-method choices on subjective performance-measure weighting: experimental evidence on precision and error covariance. *The Accounting Review* 80 (4): 1163-1192.

S A. Melnyk., R. J. Calantone, J. Luft, D. M. Stewart, G. A. Zsidisin, J. Hanson, and L. A. Burns. 2005. An empirical investigation of the metrics alignment process. *International Journal of Productivity and Performance Management*, 54 (5/6): 213-324.

J. Luft. 2004. Discussion of “Managers’ commitment to the goals contained in a strategic performance measurement system.” *Contemporary Accounting Research* 21 (4): 959-964.

M. Covaleski, H. Evans, J. Luft and M. D. Shields. 2003. Budgeting research: three theoretical perspectives and criteria for selective integration.  *Journal of Management Accounting Research*, 15: 3-49. Reprinted in *Handbook of Management Accounting Research*. Volume 2. Oxford: Elsevier, 2007.

J. Luft and M. D. Shields. 2003. Mapping management accounting: graphics and guidelines for theory-consistent empirical research. *Accounting, Organizations and Society*, 28 (2-3): 169-250. Reprinted in *Handbook of Management Accounting Research*. Volume 1. Oxford: Elsevier, 2007.

J. Luft and M.D. Shields. 2002. Zimmerman’s contentions conjectures: describing the present and prescribing the future of management accounting research. *The European Accounting Review* 11 (4): 795-803.

R. Krishnan, J. Luft, and M. D. Shields. 2002. Competition and cost accounting: adapting to changing markets. *Contemporary Accounting Research*, 19 (2): 271-302.

J. Luft and M. D. Shields. 2001. Why does fixation persist? experimental evidence on the judgment performance effects of expensing intangibles. *The Accounting Review* 76: 561-587. Reprinted in *Intangible Assets: Values, Measures, and Risks*, ed. by J. Hand and B. Lev. Oxford University Press, 2003.

S. Haka, J. Luft, and B. Ballou. 2000. Second-order uncertainty in accounting information and bilateral bargaining costs. *Journal of Management Accounting Research* 12: 115-139.

J. Luft, S. Haka and B. Ballou. 1998. Information and bargaining strategy: bargaining in a hall of mirrors. *Behavioral Research in Accounting* 10 (1998) Supplement: 111-140.

J. Luft. 1997. Fairness, ethics, and the effect of management accounting on transaction costs. *Journal of Management Accounting Research* 9: 199-216.

J. Luft. 1997. Long-term change in management accounting: perspectives from historical research. *Journal of Management Accounting Research* 9: 163-198. Reprinted in *Emerging Practices in Cost Management*, J. B. Edwards, ed. Warren, Gorham & Lamont, 1999.

J. Luft and R. Libby. 1997. Profit comparisons, market prices, and managers’ judgments about negotiated transfer prices. *The* *Accounting Review* 72: 217-230.

S. Grabski and J. Luft. 1997. Transfer pricing. In R. Abdel-Khalik, ed. *Encyclopedia of Accounting*. Blackwell.

J. Luft. 1994. Bonus and penalty incentives: contract choice by employees. *Journal of Accounting and Economics* 18: 181-206.

R. Libby and J. Luft. 1993. Determinants of judgment performance in accounting settings: ability, knowledge, motivation, and environment. *Accounting, Organizations and Society* 18: 425-450.

**Invited Conference Presentations**

2011 International Symposium on Management Accounting at Shanghai University of Finance and Economics (plenary speaker)

Empirical Research in Management Accounting and Control Conference at the University of Business and Economics, Vienna (plenary speaker)

2010 Global Management Accounting Research Conference (plenary speaker)

2009AAA Management Accounting Section Conference (discussant)

2008 Tilburg Spring Camp, University of Tilburg (Netherlands)

Contemporary Accounting Research Conference (discussant) (Quebec)

New Directions in Management Accounting Conference (plenary speaker)

(Brussels)

1. AAA/Deloitte/ J. Michael Cook Doctoral Consortium (Lake Tahoe)

Panel discussion, AAA national meeting (Washington, D. C.)

2005 Management Accounting Section Conference, plenary speaker.

Global Management Accounting Research Conference (Australia), plenary

Speaker

Handbook of Management Accounting Research Conference (Oxford)

2004 International Management Accounting Conference (Malaysia), keynote speaker.

KPMG Business Measurement Research Workshop.

Panel, ABO Section Conference.

1. Ph.D./ Junior Faculty Consortium presenter, Contemporary Accounting Research

Conference.

Research Opportunities panel presentation, AAA Accounting, Behavior and Organizations Section Conference.

2002 Panel on Publication Process, AAA National Meeting.

Research Strategies presentation, AAA Midwest Region Meeting.

2001 International Seminar on Manufacturing Accounting Research, Pisa (plenary speaker)

1. Management Accounting Doctoral Colloquium

KPMG Ph.D. Project Conference

European Management Accounting Research Symposium (plenary speaker) Accounting, Organizations and Society Conference

1. NYU/Stern Intangibles Research Conference

KPMG Ph.D. Project Conference

AAA Management Accounting Section Doctoral Colloquium

Panel on Improving Behavioral Research in Management Accounting, AAA National Meeting

1. Doctoral Consortium, Accounting Association of Australia and New Zealand

# Other Invited Research Presentations

2012 Brigham Young University

2011 Northeastern University

2010 University of Mannheim (Germany); Otto Beisheim School of Management, Wissenschaftliche Hochschule für Unternehmensführung (Germany)

2009 Florida International University

2008 University of Maastricht (Netherlands)

Cornell University, Georgia Tech University, University of Pittsburgh

2007 Ph.D. seminar presentation, Humboldt University, Berlin (Germany)

1. CIMA Visiting Lecturer series, Manchester and London, UK (two practitioner

groups and one academic conference)

2005 University of Waterloo, Ohio State University, Boston Area Research Colloquium

2004 Washington University, Cornell University, Emory University, University of Washington, University of California Riverside, University of Arkansas

2003 Emory University, University of Cincinnati, University of Kentucky

2001 University of Georgia, Notre Dame University, University of Colorado, Arizona State University

1. Georgia State University, Indiana University, University of California Irvine, University of Southern California, London School of Economics (Arthur Andersen Visiting Fellow), Cornell University

1999 University of Michigan, University of Waterloo, University of South Carolina, University of Illinois, University of Texas

1998 University of Melbourne, University of New South Wales

1997 University of Connecticut

1. University of Alberta, University of Oklahoma, University of Memphis

1994 Notre Dame, University of Pittsburgh

# Research Grants

KPMG Business Measurement Research program grant, 2003-4. “Linking customers, strategy, and activities: an empirical investigation of the metrics alignment process,” with Steven Melnyk, Roger Calantone, Douglas Stewart and George Zsidisin (Marketing and Supply Chain Department, MSU).

# Editorial Service

Associate Editor, *Accounting Horizons*, 2012 -

Editor, *Journal of Management Accounting Research*, 2004 – 2007

Associate Editor, *Journal of Management Accounting Research*, 2001 – 2003,

2008 - 2010

Associate Editor, *The Accounting Review*, 1999 – 2002

Editorial Board, *The* *Accounting Review,* 1995 – 1999, 2002 – 2005, 2008 – present

Editorial Board, *Accounting Horizons*, 2010 - 2012

Editorial Board, *Accounting, Organizations and Society*, 2002 – present

Editorial Board, *Management Accounting Research*, 2007 - present

Editorial Board, *J. of Management Accounting Research*, 1994 – 2000, 2010- present

Editorial Board, *Issues in Accounting Education*, 1998 – 2003

Editorial Board, *Behavioral Research in Accounting*, 2000- 2003

Editorial Board, *Journal of Information Systems*, 2001 - 2003

# Ad Hoc Reviewer

*Journal of Accounting Research*, various conferences

**Grant Reviewer**

Social Sciences and Humanities Research Council, Canada

National Science Foundation

Netherlands Organization for Scientific Research

# Professional Service

AAA Management Accounting Section, Committee to select Early Career Research

Award winner, member 2009-2010; chair 2010-11

Chartered Institute of Management Accountants (London): Research Board, 2008-present

AAA Notable Contribution Screening Committee chairperson, 2007

AAA Competitive Manuscript Award Committee, 2006

AAA Wildman Award Selection Committee, 2003

Co-organizer, Management Accounting Doctoral Consortium, 2002 and 2003

Co-organizer, 1999 Research Conference, Accounting, Behavior and Organizations Section

AAA Notable Contribution to Accounting Literature Award Screening Committee, 1999-2000, 2004-5.

Contribution to Management Accounting Literature Award Selection Committee, 1999-2000, 2003.

Dissertation Award Selection Committee, Management Accounting section, 1997, 1998; chair, 1999 and 2000

Discussion leader, New Faculty Consortium, 1999 and 2000

ABO Section Publications Committee, 1999-2002

AAA Competitive Manuscript Award Selection Committee, 1997, 1998

Membership and Subscriptions Committee, 1993-95 (chair of Membership Analysis Subcommittee, 1994-95)

# MSU Service

Dissertation committees (student’s completion date, position taken at graduation):

Committee Chair

Tyler Thomas (in progress)

Christian Mastilak (2008, Xavier University)

Terence Pitre (2004, University of South Carolina)

Committee member:

Ge Bai (in progress)

Eric Marinich (in progress)

Laird Burns (Supply Chain) (2010, University of Alabama Huntsville)

Freddy Coronado (2008, San Jose State)

Fabienne Miller (2008, Worcester Polytechnic)

Robin Poston (2003, University of Memphis)

Elizabeth Connors (2003, Suffolk University)

Annie Farrell (2002, University of Illinois at Urbana-Champaign)

Ola Smith (2002, Western Michigan University)

Dan Heitger (2000, Auburn University)

Donna Booker (2000, University of Cincinnati)

Andrea Ranval Drake (1999, University of Cincinnati)

Barbara Lamberton (1998, University of Hartford)

Greg Gerard (1998, Florida State University)

Eugene Blue (1997, Howard University)

Brian Ballou (1996, Auburn University)

*Department and College Committees*

Chair, Ad Hoc committee to respond to proposed changes in federal regulation for

protection of human subjects, 2011

Department Chair Evaluation Committee, 2011-12

College Hearing Board, 2011

College Global Initiatives Task Force, 2010 – present

College Advisory Council, 2008 – 2010

College Undergraduate Programs Committee, 2009 – present

College Research Committee, 2004 – 2006, 2008 – present

Department Scholarship and Fellowship Committee, 2010 - present

Search Committee for new financial and/or audit faculty, 2006-7

Department Advisory Committee, 2005-7

Search Committee for new audit faculty, 2005-6

Department Research Committee (chair), 2004-5

Evaluation Committee for University Fellowships, 2005 - 2007

Department Ph.D. Program Committee, 1996 – 2006, 2009-2011

College Master’s Programs Committee, 2001- 2004

Search committee for Department Chairperson, 2001 (committee chair)

Committee to revise MBA Core Curriculum, 2001-2002

Hearing Board, College of Business, 2001, 2004

Committee to develop new master’s program in accounting, 1999

Faculty Evaluation Committee, 1998-1999

Accounting Workshop Coordinator, 1997-98

Department Undergraduate Curriculum Committee, 1997

Search committee for managerial faculty positions, 1996-97, 1997-98

Department Advisory Committee member, 1993 - 1997; 1998 –2000; 2005-present; secretary, 1995-96; chair, 1999-2000

MBA Core Curriculum Coordinating Committee, 1992-93

**Miscellaneous**

Member of international panel charged with evaluating research capabilities of new Aalto University, Helsinki, June 2009

Organizer of MSU student team that provides a “mini-audit” for a local nonprofit in alternate years (CPA firm provides full audit in other years).

**Courses Taught**

Cost and Managerial Accounting (Undergraduate)

Operational Management Accounting (MS/ MBA)

Research Topics in Accounting: Behavioral Theories and Experimental Methods (Ph.D.)

Management Accounting (MBA)

Financial Accounting Concepts (MBA)