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EDUCATION

Ph.D. in Accounting (expected, May 2013)

Michigan State University
Eli Broad College of Business
East Lansing, Michigan

M.S. in Accounting (2008)

University of Cincinnati
Lindner College of Business
Cincinnati, Ohio

B.S. in Finance (1999)

Miami University
Farmer School of Business
Oxford, Ohio

RESEARCH INTERESTS

Topics: Management and cost accounting, management control systems, budgeting, performance measurement, managerial judgment and decision-making.

Method and theories: My research tests economics and psychology theories using laboratory experiments.

DISSERTATION

Accounting Information Aggregation and Managerial Cooperation (Committee: Mike Shields (chair), Ranjani Krishnan, and Joan Luft). 2013.

ABSTRACT: When managers face incentives against cooperation, accounting information can increase managerial cooperation when it allows managers to perfectly verify the cooperativeness of others' prior actions. The extent to which accounting information facilitates perfect verification of others' prior actions, however, can depend on its aggregation. This study provides theory-consistent experimental evidence of the effects of accounting information aggregation on managerial cooperation when managers face incentives against cooperation. Based on the psychology theory of non-consequential reasoning, I predict and find that managerial cooperation is higher when accounting information is aggregated and individuals cannot perfectly verify others' prior actions than when accounting information is disaggregated and individuals can perfectly verify others' prior actions. The experimental results indicate that individuals are more likely to use non-consequential reasoning when accounting information is aggregated than when it is disaggregated. As a result, they are more likely to frame decisions as group decisions and cooperate because it is the only action that leads to the best group outcome.

WORKING PAPERS

Participative Budgeting, Psychological Contracts, and Honesty of Communication (with Ranjani Krishnan and Michael D. Shields). 2012. *The Accounting Review*. Revise and resubmit decision after first-round review.

Abstract: Participative budgeting can not only improve financial outcomes, but also establish psychological contracts whereby subordinates expect their superiors to fulfill the promise of participation in budgeting. When subordinates' expectations are not met, their psychological contracts are breached. This leads to feelings of violation, even when the terms of their economic contracts are fulfilled. We examine whether subordinates whose psychological contracts are breached seek redress with less honest budget communications than subordinates whose psychological contracts are fulfilled. Experimental results indicate that breach of subordinates' psychological contracts is associated with lower levels of honesty. Honesty is highest when subordinates have full influence on their approved budgets, lower when subordinates have no influence, and lowest when they have some influence on their approved budgets. Further, the effects of prior breach of psychological contract on subordinates' honesty persist in the future, even when psychological contracts are no longer breached.

WORK IN PROGRESS

Goal Congruent Profit Interdependence and Managerial Cooperation. Data analysis phase.

Detecting Deceptive Language in Budget Communications (with Ranjani Krishnan and Michael D. Shields). Data analysis phase.

Managerial Misreporting and the Design of Management Control Systems (with Susanna Gallani). Conceptual phase.

TEACHING INTERESTS

Management accounting, cost accounting, and management control systems.

TEACHING EXPERIENCE

Instructor, ACC 341: Cost and Managerial Accounting (Spring 2012)

- Mean teaching evaluation: **4.75/5.00** (scale: 1 = minimum, 5 = maximum)

Instructor, ACC 202: Principles of Management Accounting (Summer 2011)

- Mean teaching evaluation: **4.55/5.00** (scale: 1 = minimum, 5 = maximum)

Teaching Assistant, ACC 202 (Honors): Principles of Management Accounting (Spring 2010)

- Mean teaching evaluation: **4.50/5.00** (scale: 1 = minimum, 5 = maximum)

Teaching Assistant, ACC 202: Principles of Management Accounting (Fall 2009)

- Mean teaching evaluation: **4.07/5.00** (scale: 1 = minimum, 5 = maximum)

HONORS AND AWARDS

Broad College Robert P. Poland Doctoral Fellowship for outstanding teaching (2013)
AAA-Deloitte-J. Michael Cook Doctoral Consortium Fellow (2011)
Michigan State University Graduate School Fellowship (2011)
Ernst and Young Graduate Fellowship (2008 – 2013)

INVITED CONFERENCE PRESENTATIONS

Participative Budgeting, Psychological Contracts, and Honesty of Communication
AAA Annual Meeting, Washington D.C. (2012)

Participative Budgeting, Psychological Contracts, and Honesty of Communication
AAA Management Accounting Section Meeting, Houston, Texas (2012)

CONFERENCE PARTICIPATION

Global Management Accounting Research Symposium, East Lansing, Michigan (2013)
AAA Management Accounting Section Meeting, New Orleans, Louisiana (2013)
AAA Annual Meeting, Washington D.C. (2012)
AAA Management Accounting Section Meeting, Houston, Texas (2012)
AAA Management Accounting Section Meeting, Atlanta, Georgia (2011)
Global Management Accounting Research Symposium, East Lansing, Michigan (2010)
AAA Management Accounting Section Meeting, Seattle, Washington (2010)
Midwest Accounting Research Conference, East Lansing, Michigan (2009)
AAA Management Accounting Section Meeting, Saint Petersburg, Florida (2009)

PROFESSIONAL EXPERIENCE

Thomas Weisel Partners (2004 – 2006) Senior Accountant	San Francisco, California
Red Capital Group (2003 – 2004) Accounting Specialist	Columbus, Ohio
Time America, Inc. (2000 – 2003) Staff Accountant	Tempe, Arizona

REFERENCES

Michael D. Shields (Dissertation Committee Chair) Schaberg Endowed Chair in Accounting	Phone: (517) 432-2915 Email: shields@msu.edu
Ranjani Krishnan Professor of Accounting, Ph.D. Program Co-Director	Phone: (517) 353-4687 Email: krishnan@bus.msu.edu
Joan Luft Eli Broad Professor of Accounting & Information Systems	Phone: (517) 432-2917 Email: luftj@bus.msu.edu