

Dr. MARTIN KAMIL HOLZHACKER

Eli Broad College of Business, Michigan State University
632 Bogue Street, N256, East Lansing, MI 48824, USA

Work: (+1) 517-432-3035 Cell: (+1) 517-582-5431 Email: holzhacker@broad.msu.edu

EDUCATION

- 2012 **WHU – Otto Beisheim School of Management, Vallendar, Germany**
Dr. rer. pol. (summa cum laude) (German doctorate, business administration)
Dissertation: “Yardstick Competition and Managerial Accounting Practice: Evidence from Social Security Service Providers”
1st supervisor: Prof. Jürgen Weber
2nd supervisor: Dr. Matthias D. Mahlendorf
- 2009 **University of Mannheim, Germany**
Diploma in business administration (Master of Science equivalent)
Majors: management accounting, marketing, intercultural studies (Anglo-Saxon focus)
Master thesis: “Marketing Performance Management, Dysfunctional Behavior and Firm Performance: An Empirical Analysis” (Chair of Prof. Christian Homburg, Supervisor: Prof. Dr. Martin Artz)

ACADEMIC AFFILIATIONS

- Since 2014 **Michigan State University, Eli Broad College of Business, East Lansing, Michigan, USA**
Assistant professor, Department of Accounting & Information Systems
- 2012 – 2014 **Rotterdam School of Management (RSM), Erasmus University, Rotterdam, The Netherlands**
Assistant professor of Management Accounting, Department of Accounting & Control
- 2011 **Michigan State University, East Lansing, Michigan, USA**
Visiting researcher at the Department of Accounting and Information Systems
- 2009 – 2012 **WHU – Otto Beisheim School of Management, Vallendar, Germany**
Doctoral student
Doctoral assistant at Center for Controlling and Management (CCM)
- 2007 – 2008 **University of Mannheim, Germany**
Instructor at Management Accounting department chaired by Prof. Christian Hofmann, teaching introductory cost accounting tutorials in undergraduate business program

REFEREED PUBLICATIONS

- “The Impact of Changes in Regulation on Cost Behavior“, with Ranjani Krishnan and Matthias D. Mahlendorf, *Contemporary Accounting Research* (2015), forthcoming
- “Unraveling the Black Box of Cost Behavior: an Empirical Investigation of Risk Drivers, Managerial Resource Procurement, and Cost Elasticity“, with Ranjani Krishnan and Matthias D. Mahlendorf, *The Accounting Review* (2015), forthcoming

WORKING PAPERS

- “Relative Performance Evaluation and the Ratchet Effect“, with Pablo Casas-Arce, Michal Matejka and Matthias D. Mahlendorf, *under review at Management Science*

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WORK IN PROGRESS

“Target setting and collaboration“, with Stephan Kramer and Nick Hoffmeister

“Benchmarking Costs and Quality of Care: Quantitative Field Evidence from Dutch Hospitals“, with Paolo Perego and Susanna Gallani

MANAGERIAL PUBLICATIONS

“Management Control in German Hospitals: Appraisal and Success Factors“ (translated from German), with Jürgen Weber, Matthias D. Mahlendorf and Fabian Kleinschmit. *Advanced Controlling Series, 81. Wiley, Weinheim.*

“For-profit Versus Public Hospitals: Are There Differences in Management Accounting? Empirical Evidence from the U.S.“ (translated from German). *Controlling & Management Review (2011), 55 (4), p. 248-251.*

“Brand Control of Umbrella and Single Brands“ (translated from German), with Jürgen Weber. *Controlling & Management Review (2011), 55 (1), p. 20-25.*

RESEARCH INTERESTS

Regulation, cost accounting, target setting, performance evaluation, social security service providers, health care, unemployment and job training, applied econometrics

INVITED PRESENTATIONS (BY TOPIC)

Discussion of ‘Firms’ Commitment to Mitigate the Ratchet Effect under Annual Bonus Plans with Multiple Performance Measures’

- New Directions in Management Accounting Research, Brussels, Belgium, 2014

“Relative Performance Evaluation and the Ratchet Effect”

- New Directions in Management Accounting Research, Brussels, Belgium, 2014
- Goethe University Frankfurt, Microeconomics Seminar, Frankfurt, Germany, 2014
- Michigan State University, East Lansing, 2014
- Management Accounting Section Meeting of the American Accounting Association, Orlando, USA, 2014
- University of Würzburg, Germany, 2012

“Unraveling the Black Box of Cost Behavior: an Empirical Investigation of Risk Drivers, Managerial Resource Procurement, and Cost Flexibility”

- Annual Conference of Management Accounting Research, Vallendar, Germany, 2014
- Accounting Conference, Temple University, Philadelphia, USA, 2013
- Management Accounting Section Meeting of the American Accounting Association, New Orleans, USA, 2013

Discussion of ‘Determinants of Cost System Sophistication in Local Dutch Government’

- Management Accounting Section Meeting of the American Accounting Association, New Orleans, USA, 2013

“Performance Implications of Benchmarking”

- Management and supervisory board meeting of German Federal Employment Agency, Nuremberg, Germany, 2012

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“The Impact of Changes in Regulation on Cost Behavior”

- CAR Conference, Ottawa, Canada, 2012
- EAA Annual Conference, Ljubljana, Slovenia, 2012
- Erasmus University, Rotterdam, The Netherlands, 2012
- Michigan State University, East Lansing, USA, 2011
- American Accounting Association Annual Meeting, Denver, USA, 2011
- Annual Conference of Management Accounting Research, Vallendar, Germany, 2011

TEACHING AND SERVICE RELATED ACTIVITIES

Michigan State University

- 2015
- Instructor, ACC341 Cost and Managerial Accounting (3 sections)

Rotterdam School of Management (RSM)

- 2012, 2013
- Instructor, International Finance & Control, elective in accounting master program
 - Committee chair, 30 master theses in accounting
 - Supervisor, 24 bachelor theses
 - Committee member, 25 master theses in finance
 - Coordinator, CMA (Certified Management Accountant) program in collaboration with IMA (Institute of Management Accountants)
- 2013
- Instructor, Accounting Research Skills, core course in accounting master program
 - Coordinator, thesis trajectory of accounting master program
- 2012
- Instructor, Crash course into STATA, extracurricular

WHU – Otto Beisheim School of Management

- 2009 – 2012
- Academic advisor, evaluation of performance outcomes and potentials of a large European national employment agency’s performance management system using econometric analysis
 - Academic advisor, small-sample benchmarking studies on management accounting practices in collaboration with senior executives from eleven DAX-30 companies
 - Referee reports and paper revisions

University of Mannheim

- 2007 – 2008
- Instructor, undergraduate cost accounting tutorials

SCHOLARSHIPS, AWARDS & GRANTS

- 2013
- Management Accounting Section (MAS) of the American Accounting Association Dissertation (AAA) Award – Runner-up
- 2011 – 2012
- WHU Research Scholarship
- 2011
- German Academic Exchange Service (DAAD) Conference Grant
- 2011
- Daniela und Jürgen Westphal Foundation Scholarship for International Research Visits
- 2009 – 2011
- WHU Doctoral Fellowship
- 2006
- ‘Fellow’ Scholarship by Oliver Wyman GmbH
- 2006
- Province of Baden-Württemberg Scholarship for International Exchange
- 2005
- ‘BoB – Bonding the Best’ Scholarship by Deloitte Consulting GmbH

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PROFESSIONAL EXPERIENCE

2009	Squeaker.net, Cologne, Germany <i>Contributing author to practice guide on case-based interviewing with management consulting firms</i>
2008	Siemens Communications Inc., Boca Raton, Florida, USA <i>Internship as strategy analyst</i>
2007	Oliver Wyman GmbH, Munich, Germany <i>Management consulting internship</i>
2006	Deloitte Consulting GmbH, Frankfurt, Germany <i>Advisory internship in CFO-Services</i>
2005	ZF Lenksysteme GmbH, Schwäbisch Gmünd, Germany <i>Student consulting project</i>
2005	Henkel KGaA, business unit 'Technologies', Düsseldorf, Germany <i>Marketing internship</i>

04/16/2015