

Dr. MARTIN KAMIL HOLZHACKER

Assistant Professor

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EDUCATION

- 2012 **Doctoral degree (Dr. rer. pol.) in business administration**
WHU – Otto Beisheim School of Management, Vallendar, Germany
Dissertation (summa cum laude): “Yardstick Competition and Managerial Accounting Practice: Evidence from Social Security Service Providers”
- 2009 **Diploma in business administration (Master of Science equivalent)**
University of Mannheim, Germany

ACADEMIC APPOINTMENTS

- 2014 – present **Michigan State University**
Assistant professor, Department of Accounting & Information Systems
- 2012 – 2014 **Erasmus University, Rotterdam, The Netherlands**
Assistant professor, Department of Accounting & Control
- 2011 **Michigan State University**
Visiting scholar, Department of Accounting & Information Systems

RESEARCH INTERESTS

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

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*

MANAGERIAL PUBLICATIONS

- “Management Control in German Hospitals: Appraisal and Success Factors“ (translated from German), with Jürgen Weber, Matthias D. Mahlendorf and Fabian Kleinschmitt. *Advanced Controlling Series* (2012), 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.

PROFESSIONAL SERVICE

Invited Research Seminars

Goethe University Frankfurt	2014	University of Würzburg	2012
Michigan State University	2014, 2011	Erasmus University Rotterdam	2012

Conference Participation

AAA Management Accounting Section Meeting	
attendant and reviewer	2015
presenter, discussant, and reviewer	2014
presenter, discussant, and reviewer	2013
EIASM New Directions in Management Accounting Research, presenter and discussant	2014
Annual Conference of Management Accounting Research, WHU-Otto Beisheim School of Management, presenter	2014
Contemporary Accounting Research Conference	
attendant	2014
presenter	2012
Accounting Conference, Temple University, presenter	2013
European Accounting Association Annual Conference, presenter	2012
AAA Annual Meeting, presenter	2011

TEACHING AND UNIVERSITY SERVICE RELATED ACTIVITIES

Teaching Assignments

Michigan State University:	
Instructor, ACC341 Cost and Managerial Accounting (3 sections)	2015
Erasmus University Rotterdam:	
Instructor, International Finance & Control (master elective)	2013, 2014
Instructor, Accounting Research Skills (master core course)	2014
Committee chair, 30 master theses in accounting	2013, 2014
Committee member, 25 master theses in finance	2012-2014
Supervisor, 24 bachelor theses	2013, 2014
University of Mannheim:	
Student instructor , Introduction to Cost Accounting (undergraduate course)	2007, 2008

Service Assignments

Erasmus University Rotterdam:	
Coordinator, CMA (Certified Management Accountant) program	2012-2014
Coordinator, thesis trajectory of accounting master program	2013, 2014

Corporate Engagement – Talks and Presentations

External advisory board meeting, Department of Accounting & Information Systems, Michigan State University	2015
Management and supervisory board meeting of German Federal Employment Agency	2012
Center for Controlling and Management (CCM) meeting	2010

SCHOLARSHIPS, AWARDS & GRANTS

Management Accounting Section (MAS) of the American Accounting Association Dissertation (AAA) Award – Runner-up	2013
WHU Research Scholarship	2011-2012
German Academic Exchange Service (DAAD) International Conference Grant	2011
Daniela und Jürgen Westphal Foundation Scholarship	2011
WHU Doctoral Fellowship	2009-2011
‘Fellow’ Scholarship sponsored by Oliver Wyman	2006

PROFESSIONAL EXPERIENCE

WHU-Otto Beisheim School of Management, Center for Controlling and Management (CCM)	2009-2011
Projects and Internships	
Siemens Communications Inc., Boca Raton, Florida, USA (<i>strategy analyst</i>)	2008
Oliver Wyman GmbH, Munich, Germany (<i>management consultant</i>)	2007
Deloitte Consulting GmbH, Frankfurt, Germany (<i>advisory consultant in CFO-Services</i>)	2006
ZF Lenksysteme GmbH, Schwäbisch Gmünd, Germany (<i>consultant</i>)	2005
Henkel KGaA, business unit ‘Technologies’, Düsseldorf, Germany (<i>marketing analyst</i>)	2005