**Dr. MARTIN KAMIL HOLZHACKER**

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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** |
| Cost accounting, target setting, performance evaluation, regulation, health care, applied econometrics  |
| **REFEREED PUBLICATIONS** |
| “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), 90 (6), 2305-2336.  |
| “The Impact of Changes in Regulation on Cost Behavior“, with Ranjani Krishnan and Matthias D. Mahlendorf, *Contemporary Accounting Research* (2015),32 (2), 534-566. |
| **WORKING PAPERS** |
| “Relative Performance Evaluation and the Ratchet Effect“, with Pablo Casas-Arce, Michal Matejka and Matthias D. Mahlendorf*“*Relative Performance Evaluation and Synergies from Cooperation“, with Stephan Kramer, Michal Matejka, and Nick Hoffmeister |
| **MANAGERIAL PUBLICATIONS** |
| “Perspectives on working as an accounting scholar on both sides of the pond”. *European Accounting Association Newsletter (2015), 3.*  |
| “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**

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

**Conference participation**

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| GMARS (Global Management Accounting Research Symposium), discussant | 2015, 2016 |
| AAA Management Accounting Section Meeting attendant and reviewerpresenter, discussant, and reviewerpresenter, discussant, and reviewer | 201520142013 |
| 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 presenter | 20142012 |
| Accounting Conference, Temple University, presenter  | 2013 |
| European Accounting Association Annual Conference, presenter | 2012 |
| AAA Annual Meeting, presenter | 2011 |

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| **Editorial board member**

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| Journal of Management Accounting Research | 2016- |

**Ad hoc reviewing**

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| Accounting Horizons | 2016 |
| Accounting, Organizations and Society | 2015 |
| Management Accounting Research  | 2015, 2016 |
| Management Science | 2015 |
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**Professional association committee membership** |
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| AAA MAS Dissertation Award Committee, member  | 2016 |

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**TEACHING AND UNIVERSITY SERVICE RELATED ACTIVITIES**

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| **Teaching Assignments** |  |
| Michigan State University:Instructor, ACC341 Cost and Managerial Accounting (3 sections)  | 2015, 2016 |
| Erasmus University Rotterdam: Instructor, International Finance & Control (master elective) Instructor, Accounting Research Skills (master core course)Committee chair, 30 master theses in accountingCommittee member, 25 master theses in finance Supervisor, 24 bachelor theses | 2013, 201420142013, 20142012-20142013, 2014 |
| University of Mannheim:Student instructor , Introduction to Cost Accounting (undergraduate course) | 2007, 2008 |

**Service Assignments**

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| Michigan State University:Faculty search committee, member  | 2016 |
| Erasmus University Rotterdam: Coordinator, CMA (Certified Management Accountant) program Coordinator, thesis trajectory of accounting master program  | 2012-20142013, 2014  |

**Corporate Engagement – Talks and Presentations**

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| 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 |

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| **SCHOLARSHIPS, AWARDS & GRANTS** |

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| 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**

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| WHU-Otto Beisheim School of Management, Center for Controlling and Management (CCM) | 2009-2011 |
| Projects and InternshipsSiemens Communications Inc., Boca Raton, Florida, USA (*strategy analyst)*Oliver Wyman GmbH, Munich, Germany (*management consultant)*Deloitte Consulting GmbH, Frankfurt, Germany (*advisory consultant in CFO-Services)*ZF Lenksysteme GmbH, Schwäbisch Gmünd, Germany (*consultant*)Henkel KGaA, business unit ‘Technologies‘, Düsseldorf, Germany (*marketing analyst*) | 20082007200620052005 |

**August 14, 2016**