**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, resubmitted  “Putting ‘Calculative’ in ‘Trust’: How to Engender Relational Governance within Formal Contracts”, with Anjana Susarla and Ranjani Krishnan, submitted  *“*Relative Performance Evaluation and Synergies from Cooperation“, with Stephan Kramer, Michal Matejka, and Nick Hoffmeister, in preparation for submission | |
| **PROFESSIONAL SERVICE** | |
| **Invited research seminars**   |  |  |  |  | | --- | --- | --- | --- | | University of Mannheim (scheduled) | 2017 | University of Würzburg | 2012 | | Goethe University Frankfurt | 2014 | Erasmus University Rotterdam | 2012 | | Michigan State University | 2014, 2011 |  |  |   **Conference participation**   |  |  | | --- | --- | | AAA Management Accounting Section Meeting  presenter, discussant, and reviewer  attendant and reviewer | 2013, 2014, 2017  2015, 2016 | | GMARS (Global Management Accounting Research Symposium), discussant | 2015, 2016 | | EIASM New Directions in Management Accounting Research, presenter and discussant | 2014 | | Annual Conference of Management Accounting Research, WHU-Otto Beisheim School of Management, presenter | 2011, 2014 | | Contemporary Accounting Research Conference  attendant  presenter | 2014  2012 | | Accounting Conference, Temple University, presenter | 2013 | | European Accounting Association Annual Conference, presenter | 2012 | | AAA Annual Meeting, presenter | 2011 | | |
| **Editorial board member**   |  |  | | --- | --- | | Accounting, Organizations and Society | 2016- | | Journal of Management Accounting Research | 2016- |   **Ad hoc reviewing**   |  |  | | --- | --- | | Accounting Horizons | 2016 | | Accounting, Organizations and Society | 2015 | | Contemporary Accounting Research | 2016 | | Management Accounting Research | 2015, 2016 | | Management Science | 2015, 2016 |   **Professional association committee membership** | |
| |  |  | | --- | --- | | AAA MAS Outstanding Dissertation Award Committee, member | 2016 | | |

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| **NON-REFEREED PUBLICATIONS** | |
| “Perspectives on Working as an Accounting Scholar on Both Sides of the Pond”. *European Accounting Association Newsletter (2015), 3.* | |
| „Effectiveness of the New Management Control System“ (translated from German), with Mahlendorf, M. D. In: Frank-Jürgen Weise, Jürgen Weber, Robert Winter, Mathias Erfort: „Introducing Management Control Systems Successfully in Government Organizations – The Case of the German Federal Employment Agency“, *Advanced Controlling Series (2014), 89. Wiley, Weinheim*. | |
| “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. | |
| |  | | --- | | **TEACHING AND UNIVERSITY SERVICE RELATED ACTIVITIES** | |

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| **Teaching Assignments** | | |  | |
| Michigan State University:  Instructor, ACC341 Cost and Managerial Accounting (3 sections) | | | 2015-2017 | |
| Erasmus University Rotterdam:  Instructor, International Finance & Control (master elective)  Instructor, Accounting Research Skills (master core course)  Committee chair, 30 master theses in accounting  Committee member, 25 master theses in finance  Supervisor, 24 bachelor theses | | | 2013, 2014  2014  2013, 2014  2012-2014  2013, 2014 | |
| University of Mannheim:  Student instructor, Introduction to Cost Accounting (undergraduate course) | | | 2007, 2008 | |
| **Service Assignments** | | |  | |
| Michigan State University:  Faculty search committee, member  Department advisory council | | | 2016, 2017  2017 | |
| Erasmus University Rotterdam:  Coordinator, CMA (Certified Management Accountant) program  Coordinator, thesis trajectory of accounting master program | | | 2012-2014  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** | | | | | |
| Journal of Management Accounting Research Outstanding Reviewer Award | | 2017 | | |
| 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 Internships  Siemens 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*) | 2008  2007  2006  2005  2005 |

**January 27, 2017**