

**MICHAEL D. SHIELDS**

Professor and Schaberg Endowed Chair in Accounting Emeritus  
Department of Accounting and Information Systems  
Broad College of Business  
Michigan State University  
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**EDUCATION**

Ph.D. University of Pittsburgh, 1978  
M.B.A. Washington State University, 1975  
B.A. Washington State University, 1973

**ACADEMIC EXPERIENCE**

Schaberg Endowed Chair in Accounting, Michigan State University, 7/2006 - 5/2016  
  
Eli Broad Professor of Accounting, Michigan State University, 8/1997 - 7/2006  
  
Arthur Andersen Chair of Excellence in Accounting, University of Memphis, 1/1994 - 7/1997  
  
Professor of Accountancy, San Diego State University, 8/1985 - 12/1993  
  
Visiting Professor, Graduate School of International Relations and Pacific Studies, University of California, San Diego, Spring 1991 - 1993  
  
Visiting Professor, INSEAD (France), 9/1988 - 8/1989; Summer 1990 - 1993  
  
Associate Professor of Accounting, University of Arizona, 6/1983 - 6/1985  
  
Assistant Professor of Accounting, University of Arizona, 7/1982 - 6/1983  
  
Assistant Professor of Accounting, University of North Carolina, Chapel Hill, 9/1978 - 6/1982  
  
Research Assistant, University of Pittsburgh, 9/1975 - 5/1978  
  
Instructor, University of Idaho, 8/1974 - 6/1975  
  
Teaching Assistant, Washington State University, 9/1973 - 8/1974

## **AWARDS AND HONORS**

Lifetime Contribution to Management Accounting Award, American Accounting Association, 2018

The Anthony G. Hopwood Award for Academic Leadership, European Accounting Association, 2016.

Institute of Management Accountants Research Foundation Siegel Lifetime Achievement Award for Management Accounting Research, 2016.

Distinguished Faculty Award, Michigan State University, 2013.

Notable Contributions to Management Accounting Literature Award, American Accounting Association, 2013.

Notable (Lifetime) Contribution in Behavioral Accounting Literature, American Accounting Association, 2008.

Notable Contributions to Management Accounting Literature Award, American Accounting Association, 2008.

Lee Brummet Distinguished Service Award for Educators, Institute of Management Accountants, 2006.

*Journal of Management Accounting Research* Best Paper Award, American Accounting Association, 2003.

Honorary Doctoral Degree, Turku School of Economics and Business Administration (Finland), 2000.

Faculty Excellence in Research Award, Department of Accounting and Information Systems, MSU, 1998, 2005.

Doctoral Consortium Fellow, AAA, 1976

## **TEACHING EXPERIENCE (MSU)**

Introductory Managerial Accounting - MBA, WMBA, EMBA

Cost Accounting - Undergraduate

Strategic Management Accounting - MBA, MS

Operational Management Accounting - MBA, MS

Managerial Accounting Research - Doctoral

Behavioral Research on Management Accounting - Doctoral

Accounting Research Project - Doctoral

## **EDITORIAL BOARD MEMBERSHIPS**

Editor, *Accounting, Organizations and Society*, 2009-2018  
Editor, *Journal of Management Accounting Research*, 1996-1998  
Associate Editor, *Accounting, Organizations and Society*, 1991-2009  
Associate Editor, *Journal of Management Accounting Research*, 1998-2006

*Accounting and Business Research*, 1993-2012  
*Accounting and Finance*, 1998-2000  
*Accounting, Organizations and Society*, 1983-1991  
*Auditing: A Journal of Practice and Theory*, 1987-1996  
*Behavioral Research in Accounting*, 1986-2006  
*Contemporary Accounting Research*, 1994-2010  
*Cost Management*, 2008-2016  
*European Accounting Review*, 2002-2011  
*Journal of Management Accounting Research*, 1991-1995, 2010-2013  
*Management Accounting Research*, 1993-2018  
*The Accounting Review*, 1981-1984; 1989-1994

**GOOGLE CITATIONS:** h-index = 43, citations = 8,781

## **SCHOLARLY BOOKS EDITED**

Chapman, C., A. Hopwood, and M. Shields. (Eds.). *Handbook of Management Accounting Research*. Volume 1 (2007), Volume 2 (2007), and Volume 3 (2009). Oxford: Elsevier. 1,410 pages.  
Volumes 1 and 2 are translated into Chinese.

## **REFEREED PUBLICATIONS**

Birnberg, J., I. Frieze, and M. Shields. 1977. The role of attribution theory in control systems. *Accounting, Organizations and Society* 2 (3): 189-200.

McGhee, W., M. Shields, and J. Birnberg. 1978. The effects of personality on a subject's information processing. *The Accounting Review* 53 (3): 681-697.

Shields, M. 1980. Some effects of information load on search patterns used to analyze performance reports. *Accounting, Organizations and Society* 5 (4): 429-442.

Shields, M., J. Birnberg, and I. Frieze. 1981. Attributions, cognitive processes and control systems. *Accounting, Organizations and Society* 6 (1): 69-93.

- Shields, M. 1983. Effects of information supply and demand on judgment accuracy: Evidence from corporate managers. *The Accounting Review* 58 (2): 284-303.
- Lewis, B., M. Shields, and M. Young. 1983. Evaluating human judgments and decision aids. *Journal of Accounting Research* 21 (1): 271-285.
- Bailey, E., J. Bylinski, and M. Shields. 1983. Effects of audit report wording changes on the perceived message. *Journal of Accounting Research* 21 (2): 355-370.
- Rockness, H. and M. Shields. 1984. Organizational control systems in research and development. *Accounting, Organizations and Society* 9 (2): 165-177.
- Shields, M. 1984. A predecisional approach to the measurement of the demand for information in a performance report. *Accounting, Organizations and Society* 9 (3-4): 355-365.
- Birnberg, J. and M. Shields. 1984. The role of attention and memory in accounting decisions. *Accounting, Organizations and Society* 9 (3-4): 365-382.
- Shields, M., I. Solomon, and W. Waller. 1987. The effects of alternative sample space representations on the accuracy of auditors' uncertainty judgments. *Accounting, Organizations and Society* 12 (4): 375-385.
- Rockness, H. and M. Shields. 1988. An empirical analysis of the expenditure budget in research and development. *Contemporary Accounting Research* 4 (2): 568-581.
- Shields, M. and W. Waller. 1988. A behavioral study of accounting variables in performance-incentive contracts. *Accounting, Organizations and Society* 13 (6): 581-594.
- Young, M., M. Shields, and G. Wolf. 1988. Manufacturing controls and performance: An experiment. *Accounting, Organizations and Society* 13 (6): 607-618.
- Chow, C., M. Shields, and A. Wong. 1988. A compilation of recent surveys and company-specific descriptions of management accounting practices. *Journal of Accounting Education* 6 (2): 183-207.
- Shields, M., I. Solomon, and W. Waller. 1988. Auditors' usage of unaudited book values when making presampling audit value estimates. *Contemporary Accounting Research* 5 (1): 1-18.
- Chow, C., M. Shields, and R. Whittington. 1989. The effects of state risk and controllability filters on compensation contract and effort choice *Abacus*, 25 (1): 39-55.
- Chow, C., M. Shields, and G. Whittenburg. 1989. The quality of practitioners' judgments regarding substantive authority: An exploratory empirical investigation. *Advances in Taxation*: 165-180.

- Shields, M. and M. Young. 1989. A behavioral model for implementing cost management systems. *Journal of Cost Management* 3 (4): 17-27.  
Reprinted in Brinker, B. (Ed.). 1990. *Emerging Practices in Cost Management*. New York: Warren, Gorham & Lamont: 399-409; Cooper, R. and R. Kaplan. 1991. *The Design of Cost Management Systems: Text, Cases, and Readings*. Prentice-Hall: 450-460; and Wilson, R. (Ed.). 1997. *Management Accounting, Volume II, The International Library of Management*. Dartmouth Publishing Company.
- Birnberg, J., M. Shields, and M. Young. 1990. The case for multiple methods in empirical management accounting research (With an illustration from budget setting). *Journal of Management Accounting Research* 2: 33-66.  
Reprinted in Wilson, R. (Ed.). 1997 and 1999. *Management Accounting, Volumes I and II, The International Library of Management*. Dartmouth Publishing Company.
- Shields, M. Chow, C., Y Kato, and Y. Nakagawa. 1991. Management accounting practices in the U.S. and Japan: Comparative survey findings and research implications. *Journal of International Financial Management and Accounting* 3 (1): 61-77.
- Chow, C., M. Shields, and Y. Chan. 1991. The effects of management controls and national culture on manufacturing performance: An experimental investigation. *Accounting, Organizations and Society* 16 (3): 209-226.
- Shields, M. and M. Young. 1991. Managing product life cycle costs: An organizational model. *Journal of Cost Management* 5 (3): 39-52.  
Reprinted in Brinker, B. (Ed.). 1992. *Emerging Practices in Cost Management, 1992 Edition*. New York: Warren, Gorham & Lamont: G3:1-14.
- Shields, M. and M. Young. 1992. Effective long-term cost reduction: A strategic perspective. *Journal of Cost Management* 6 (2): 16-30.  
Reprinted in Brinker, B. (Ed.). 1993. *Emerging Practices in Cost Management, 1993 Edition*. New York: Warren, Gorham & Lamont: L5: 1-15; Reeve, J. (Ed.). 1995. *Readings & Issues in Cost Management*. New York: Warren, Gorham & Lamont: 11-34; Young, M. (Ed.). 1994, 1997, 2001, 2004. *Readings in Management Accounting*. Prentice-Hall; and Bradley, K. (Ed.). 1997. *Strategic Cost Management, The International Library of Management* Dartmouth Publishing Company.
- Chow, C. and M. Shields. 1993. Standard-based pay and the trade-off between inducing subordinate performance maximization and truthful communication, *The Chinese Accounting Review* 26: 160-186.
- Shields, M. and M. Young. 1993. Antecedents and consequences of participative budgeting: Evidence on the effects of asymmetrical information. *Journal of Management Accounting Research* 5: 265-280.
- Merchant, K. and M. Shields. 1993. When and why to measure costs *less* accurately to improve decision making. *Accounting Horizons* 7 (2): 76-81.

Chow, C., Y. Kato, and M. Shields. 1994. National culture and the preference for management controls: An exploratory study of the firm-labor market interface. *Accounting, Organizations and Society* 19 (4-5): 381-400.

Chow, C., M. Hirst, and M. Shields. 1994. Motivating truthful subordinate reporting: An experimental investigation in a two-subordinate context. *Contemporary Accounting Research* 10 (2): 699-720.

Shields, M. and M. Young. 1994. Managing innovation costs: A study of cost conscious behavior by R&D professionals. *Journal of Management Accounting Research* 6: 175-196.

Chow, C. and M. Shields. 1994. Technological change, competition, organizational size and the mix of management accounting problems: Evidence from U.S. manufacturing firms. *The Chinese Accounting Review* 27: 103-128.

Chow, C., M. Hirst, and M. Shields. 1995. The effects of pay schemes and probabilistic management audits on subordinate misrepresentation of private information: An experimental investigation in a resource allocation context. *Behavioral Research in Accounting* 7: 1-16.

Shields, M. 1995. An empirical analysis of firms' implementation experiences with activity-based costing. *Journal of Management Accounting Research* 7: 148-166.

Reprinted in Wilson, R. (Ed.). 1997. *Management Accounting, Volume 1, The International Library of Management*. Dartmouth Publishing Co.

Shields, M. and M. McEwen. 1996. Implementing activity-based costing systems successfully. *Journal of Cost Management* 9 (4): 15-22.

Reprinted in Young, M. (Ed.). 1998. *Readings in Management Accounting*. Prentice Hall and Edwards, J. (Ed.). 1998. *Emerging Practices in Cost Management*. New York: Warren Gorham & Lamont.

Shields, M. 1997. Research in management accounting by North Americans in the 1990s. *Journal of Management Accounting Research* 9: 3-61.

Reprinted in Edwards, J. (Ed.). 1999. *Emerging Practices in Cost Management 1999*. New York: Warren Gorham & Lamont.

Shields, J. and M. Shields. 1998. Antecedents of participative budgeting. *Accounting, Organizations and Society* 23 (1): 49-76.

Shields, M. 1998. Management accounting practices in European nations: A perspective from the States. *Management Accounting Research* 9 (4): 501-513.

Chow, C., M. Shields, and A. Wu. 1999. The importance of national culture in the design of and preference for management controls for multi-national operations," *Accounting, Organizations and Society* 24 (5): 441-461.

- Solomon, I., M. Shields, and R. Whittington. 1999. What do industry-specialist auditors know? *Journal of Accounting Research* 37 (1): 191-208.
- Shields, M., J. Deng, and Y. Kato. 2000. The design and effects of control systems: Tests of direct- and indirect-effects Models. *Accounting, Organizations and Society* 25 (2): 185-202.
- Dearman, D. and M. Shields. 2001. Cost Knowledge and Cost-Based Judgment Performance. *Journal of Management Accounting Research* 13: 1-18.
- Luft, J. and M. Shields. 2001. Why does fixation persist? Experimental evidence on the judgment performance effects of expensing intangibles. *The Accounting Review* 76 (4): 561-587.  
Reprinted in Hand, J. and B. Lev (Eds.). 2003. *Intangible Assets: Values, Measures, and Risks* Oxford: Oxford University Press: 415-446.
- Krishnan, R., J. Luft, and M. Shields. 2002. Competition and cost accounting: Adapting to changing markets. *Contemporary Accounting Research* 19 (2): 271-302.
- Luft, J. and M. Shields. 2002. Zimmerman's contentious conjectures: Describing the present and prescribing the future of empirical management accounting research. *European Accounting Review* 11 (4): 795-803.
- Luft, J. and M. Shields. 2003. Mapping management accounting: Graphics and guidelines for theory-consistent empirical research. *Accounting, Organizations and Society* 28 (2-3): 169-249.  
Revised version in Chapman, C., A. Hopwood, and M. Shields. (Eds.). 2007. *Handbook of Management Accounting Research*. Volume 1. Oxford: Elsevier.
- Covaleski, M., H. Evans, J. Luft, and M. Shields. 2003. Budgeting research: Three theoretical perspectives and criteria for selective integration. *Journal of Management Accounting Research* 15: 3-49.  
Revised version in Chapman, C., A. Hopwood, and M. Shields. (Eds.). 2007. *Handbook of Management Accounting Research*. Volume 2. Oxford: Elsevier.
- Dearman, D. and M. Shields. 2005. Avoiding accounting fixation: Determinants of cognitive adaptation to variation in accounting method. *Contemporary Accounting Research* 22 (2): 351-384.
- Shields, J. and M. Shields. 2005. Revenue drivers: Reviewing and extending accounting research. *Advances in Management Accounting* 14: 33-60.
- Krishnan, R., J. Luft, and M. Shields. 2005. Effects of accounting-method choices on subjective performance-measure weighting: Experimental evidence on precision and error covariance. *The Accounting Review* 80 (4): 1163-1192.
- Farrell, A., J. Luft, and M. Shields. 2007. Accuracy in judging the nonlinear effects of cost and profit drivers. *Contemporary Accounting Research* 24 (4): 1139-1169.

- Rowe, C., J. Birnberg, and M. Shields. 2008. Effects of organizational process change on responsibility accounting and revelations of managers' private knowledge. *Accounting, Organizations and Society* 33 (2–3): 164-198.
- Shields, M. 2009. What a long, interesting trip it's been through the behavioral accounting literature: A personal perspective. *Behavioral Research in Accounting* 21 (2), 113-116.
- Luft, J. and M. Shields. 2010. Psychology models of management accounting. *Foundations and Trends in Accounting* 4 (3–4): 199-345.  
Translated into Korean.
- Shields, M. 2011. Understanding management accounting: Benefits and costs of experimental research. *Journal of Management Accounting Studies* (2) 1: 15-38.
- Rowe, C., M. Shields, and J. Birnberg. 2012. Hardening soft accounting information: Games for planning organizational change. *Accounting, Organizations and Society* 37 (4): 260-279.
- Luft, J. and M. Shields. 2014. Subjectivity in developing and validating causal arguments in positivist accounting research. *Accounting, Organizations and Society* 39 (7): 550-558.
- Shields, M. 2015. Established management accounting knowledge. *Journal of Management Accounting Research* 27 (1): 123-132.
- Luft, J., M. Shields, and T. Thomas. 2016. Additional information in accounting reports: Effects on management decisions and subjective performance evaluations under causal ambiguity. *Contemporary Accounting Research* 33 (2): 526-550.
- Gallani, S. R. Krishnan, E. Marinich, and M. Shields. Forthcoming. Budgeting, psychological contracts, and budgetary misreporting. *Management Science*.

## OTHER PUBLICATIONS

- Shields, M. 1987. Effects of accounting information on managerial decisions. In K. Ferris and L. Livingstone (Eds.). *Management Planning and Control: The Behavioral Foundations*. Revised Edition, Century VII Publishing Co.: 219-45.
- Shields, M. 1988. An analysis of experimental accounting research on managerial decision making. In K. Ferris (Ed.). *Behavioral Accounting Research: A Critical Analysis*. Century VII Publishing Co.: 203-227.
- Shields, M. and M. Young. 1992. Behavioral and organizational issues. In Brinker, B. (Ed.). *Handbook of Cost Management*. New York: Warren, Gorham and Lamont: E1:1-31. Revised for the 1993, 1994, 1995 and 1996 editions.



Solomon, I. and M. Shields. 1995. Judgment and decision-making research in auditing. In Ashton, R. and A. Ashton (Eds.). *Judgment and Decision Making Research in Accounting and Auditing*. Cambridge University Press: 137-175.

Shields, M. I. Solomon, and D. Jackson. 1995. Experimental research on tax professionals' judgment and decision making. In Davis, J. (Ed.). *Behavioral Tax Research: Prospects and Judgment Calls*. American Tax Association: 77-126.

Shields, M. and M. Young. 2000. Managing behavioral and organizational factors over the cost management system life cycle. In Shank, J. (Ed.). *Handbook of Cost Management*. New York: Warren, Gorham & Lamont.

Shields, M. 2002. Psychology and accounting. In Kupper, H. and A. Wagenhofer (Eds.). *Handwörterbuch Unternehmensrechnung und Controlling (Encyclopedia of Accounting and Management Control)*: 1631-1639.

Shields, M. 2005. Operating budgets and budgeting—benefits and costs. In Maher, M. and R. Weil (Eds.). *Handbook of Cost Management*, Second Edition. New York: John Wiley & Sons: 539-572.

Birnberg, J., J. Luft, and M. Shields. 2007. Psychology theory in management accounting research. In Chapman, C., A. Hopwood, and M. Shields (Eds.). *Handbook of Management Accounting Research*. Volume 1. Oxford: Elsevier.

Shields, M. 2007. A case study of an actor constructing an institution: The development of management accounting research as a global institution. In Granlund, M. (Ed.). *Total Quality in Academic Accounting – Essays in Honour of Kari Lukka*. Turku: Publications of the Turku School of Economics.

Birnberg, J. and M. Shields. 2009. organizationally oriented management accounting research in the U.S.: A case study of the diffusion of a research innovation. In Chapman, C., Cooper, D., Miller P. (eds.) *Accounting, Organizations, and Institutions: Essays for Anthony Hopwood*, Oxford: Oxford University Press: 112-136.

## **KEYNOTE AND PLENARY PRESENTATIONS**

Research in Management Accounting by North Americans in the 1990s. 1997. Conference on Manufacturing Accounting, European Institute for the Advanced Study of Management, Edinburgh, Scotland.

Research in Management Accounting by North Americans in the 1990s. 1997. Annual Conference of the Accounting Association of Australia and New Zealand (AAANZ). Hobart, Australia.

Publishing in Accounting Journals. 1997. AAANZ Doctoral Consortium. Hobart, Australia.

Cognitive Research in Management Accounting: Some Possible Research Opportunities and Some Recent Research. 1999. AAA/TAA Globalization Conference, AAA/Taiwan Accounting Association. Taiwan.

Theory-Consistent Empirical Research on Innovative Management Accounting Practices. 2000. Second Conference on New Directions in Management Accounting: Innovations in Practice and Research. European Institute for the Advanced Study of Management. Brussels.

Theory-Consistent Empirical Research in Management Accounting. 2001. Management Accounting Section Doctoral Colloquium. Savannah, Georgia.

Mapping Management Accounting: Making Structural Models from Theory-Consistent Empirical Research in Management Accounting. 2001. Seventh Biennial Management Accounting Research Conference. Sydney Australia.

Theory-Consistent Empirical Research in Management Accounting. 2001. Contemporary Accounting Research Conference Ph.D. Consortium. Toronto, Canada.

Mapping Management Accounting: Making Structural Models from Theory-Consistent Empirical Research in Management Accounting. 2001. European Accounting Association Doctoral Colloquium. Athens, Greece.

Getting Research Published: How to Succeed in Research. European Accounting Association Doctoral Colloquium, Denmark, 2002.

Narrative Reporting. 2005. Management Accounting Research Group Conference. London School of Economics. London.

Behavioral Research on Management Accounting. PAC 10-Plus Doctoral Consortium, Los Angeles, 2007.

Researching and Publishing in Management Accounting. International Symposium on Chinese Management, Taipei, 2007.

Management Accounting Change: Organizational Causes and Individual Effects. CIMA Visiting Professor Lectures, University of Dundee and University of London, 2007.

Experimental Psychology Research on Management Accounting. International Symposium on Management Accounting Research in China and Overseas: Comparisons and Lessons. Shanghai, 2008.

Psychology Models of Management Accounting, Monash University Forum for Research in Management Accounting, Melbourne, 2009.

Psychology Models of Management Accounting, Global Management Accounting Research Symposium, Copenhagen, 2009.

Psychology Models of Management Accounting, 6<sup>th</sup> International Symposium on Management Accounting and Control, Beijing, 2010.

Psychology-Based Research on Management Accounting, AAA Doctoral Consortium, 2010.

Target Costing: A Psychological Analysis. Plenary presentation. Universality of Japanese Management Accounting—Views from Overseas, Melco Foundation 5<sup>th</sup> Anniversary International Symposium, Nagoya Japan, 2011.

Concerns That Take American Accounting Researchers' Effort and Time, EAA Doctoral Colloquium, 2011.

Management Accounting and Organizational Change. The 3<sup>rd</sup> Global Accounting and Organizational Change Conference. Kuala Lumpur Malaysia, 2012.

Researching Management Accounting and Organizational Change: Different Perspectives from the Field and Laboratory, Empirical Research in Management Accounting and Control, Vienna, 2012.

Directions and Trends in Management Accounting Research. 2013 International Symposium on Management Accounting Research, Guangzhou, China, 2013.

Enriching Our Understanding of the Usefulness of Management Accounting. *JMAS* International Symposium 2014, Chengdu, China, 2014.

What do We Know about Management Accounting from Published Research? European Accounting Association Doctoral Colloquium, St. Andrews, Scotland, 2015.

What do We Know about Management Accounting from Published Research? First International Arab Accounting Research Conference, Cairo, 2015.

Researching and Publishing. Doctoral Symposium of the Accounting and Finance Association of Australia and New Zealand, Gold Coast, Australia, 2016.

What do We Know about Management Accounting from Published Research? Accounting and Finance Association of Australia and New Zealand Conference, Gold Coast, Australia, 2016.

What do We Know about Management Accounting from Published Research? AOS Conference on Quantitative Empirical Research on Management Accounting, Shanghai, China, 2016.

## CONFERENCE PRESENTATIONS

Understanding the Management Control Process via Attribution Theory. *Proceedings*. 1977. AAA. Portland.

A Predecisional Approach to the Measurement of the Demand for Information in a Performance Report. 1980, TIMS/ORSA. Washington, D. C.

The Role of Attention and Memory in Accounting Decisions. 1980. TIMS/ORSA. Washington, D.C.

Complexities in Measuring an Attribution Policy for Reported Organizational Behavior. 1981. TIMS/ORSA. Toronto.

Effects of Question-Framing on the Accuracy of Auditors' Uncertainty Judgments. 1984. AAA. Toronto.

The Comparative Perceived Messages of Audit, Review and Compilation Reports, 1984, AAA. Toronto.

A Comparison of Japanese and U.S. Manufacturing Systems: An Experiment on Perceptions of Job Responsibility and Manufacturing Performance in Work Groups. 1985. ORSA/TIMS. Atlanta.

A Behavioral Study of Accounting Variables in Performance-incentive Contracts. 1986. AAA. New York.

An Empirical Analysis of the Expenditure Budget in Research and Development. 1986. *Contemporary Accounting Research* Conference, Hamilton, Canada.

The Impact of Technology on Management Accounting Problems: A Survey of Manufacturing Firms. 1986. Conference on Accounting, Organizations and Technology. European Institute for the Advanced Study of Management. Maastricht, Netherlands.

An Examination of Tax Practitioners' Judgment Quality Regarding Substantial Authority. 1987. AAA, Cincinnati.

A Behavioral and Organizational Strategy for Implementing a Cost Management System in an Advanced Manufacturing Technology Firm. 1987. Conference on Accounting and Culture. European Institute for the Advanced Study of Management. Brussels, Belgium.

The Effects of Management Controls and National Culture on Manufacturing Performance: An Experimental Investigation. 1989. European Accounting Association. Stuttgart, Germany.

The Effects of Management Controls and National Culture on Manufacturing Performance: An Experimental Investigation. 1989. International Conference on Research in Management Control Systems. London.

The Effects of Management Controls and National Culture on Manufacturing Performance: An Experimental Investigation. 1990. Asian-Pacific Conference on International Accounting. Vancouver.

Motivating Incentives for Truthful Subordinate Reporting: An Experimental Investigation in a Multi-Subordinate Context. 1991. AAA. Nashville.

Improving Your Cost Competitiveness: A Global and Strategic Perspective. 1991. Ratcliffe Memorial Lecture. University of New South Wales, Sydney.

Asymmetrical Information and Participative Budgeting: Empirical Evidence from Controllers. 1991. AAA Management Accounting Section Research Conference. Atlanta.

Antecedents and Consequences of Participative Budgeting: Evidence on the Effects of Asymmetrical Information. 1992. Second European Management Control Symposium. Paris.

Discussant. Auditors' Sensitivity to Factors Affecting the Reliability of Evidence Sources. 1992. *Tenth Symposium on Auditing Research*. University of Illinois: 21-26.

Workshop on Accounting Research. Fourth Asian-Pacific Conference on International Accounting Issues. 1992. Dunedin, New Zealand.

Motivating Truthful Subordinate Reporting: An Experimental Investigation in a Multi-Subordinate Context. 1993. *Contemporary Accounting Research* Conference. Edmonton, Canada.

National Culture and the Transfer of Management Control Systems Across National Boundaries. 1993. AAA. San Francisco.

National Culture and the Transfer of Management Control Systems Across National Boundaries. 1994. Accounting, Behavior and Organization Section's 1994 Research Conference. San Antonio.

Intuitive Time-Series Extrapolation of Sales. 1994. AAA. New York.

Experimental Research on Tax Professionals' Judgments and Decision Making. 1995. Midyear Meeting of the American Tax Association. San Antonio.

The Role of National Culture in the Cross-Border Transfer of Management Controls. 1995. Third Management Control Systems Symposium. London.

Antecedents and Consequences of Standard-Based Control Systems. 1996. Third International Conference on Contemporary Accounting Issues, Taipei, Taiwan.

Antecedents and Consequences of Standard-Based Control Systems. 1996. AAA. Chicago.

Antecedents and Consequences of Standard-Based Control Systems. 1996. Management Accounting Section Conference, San Antonio.

Participative Budgeting: Analysis of Prior Research and Directions for Future Research. 1996. Management Accounting Section Conference, San Antonio.

The Importance of National Culture in the Design of and Preference for Management Controls for Multi-National Operations. 1996. AOS Conference on Comparative Management Accounting. Siena, Italy.

Managers' Cost Experience, Cost Knowledge, and Cost-Based Judgment Performance. 1997. Management Accounting Section Conference. Memphis.

The Design and Effects of Control Systems. 1998. Fourth International Management Control Systems Research Conference. University of Reading, England.

The Aggregation and Structure of Behavioral Models of Management Accounting. 1999. Management Accounting Conference. Orlando.

The Impact of Capitalization vs. Expensing of Intangibles on Budgeting and Planning. 1999. The Second Intangibles Conference. NYU.

Accounting Classification and Financial Performance Measurement of Intangibles: Cognitive Causes of Managerial Myopia. 1999. AAA Annual Meeting, San Diego.

Methodological Approaches for Improving Behavioral Research in Management Accounting. 1999. AAA Annual Meeting, San Diego.

Linking Expenditures to Long-Term Profits: The Impact of Nonfinancial Performance Measures and Statistical Models. 2000. Management Accounting Section Conference. Mesa Arizona.

Mapping Management Accounting: Making Structural Models from Theory-Based Empirical Research in Management Accounting. 2000. AOS 25th Anniversary Conference, University of Oxford.

Mapping Management Accounting: Making Structural Models from Theory-Based Empirical Research in Management Accounting. 2001. Management Accounting Section Conference. Savannah, Georgia.

Effects of Accounting Performance Measures on Individual and Team Learning and Judgment Performance. 2001. Management Accounting Section Conference. Savannah, Georgia.

Cost and Competition: Adapting to Changing Markets. 2001. Contemporary Accounting Research Conference. Toronto, Canada.

Reducing Accounting Fixation: Determinants of Cognitive Adaptation to Variation in Accounting Method. 2003. Management Accounting Section Research Conference. San Diego.

Reducing Accounting Fixation: Determinants of Cognitive Adaptation to Variation in Accounting Method. 2003. AAA Annual Meeting. Honolulu.

Reducing Accounting Fixation: Determinants of Cognitive Adaptation to Variation in Accounting Method. 2003. Contemporary Accounting Research Conference. Toronto.

Astor Visiting Lectureship, University of Oxford, May 2004.

The Influence of Observability on the Subjective Measurement of Managerial Behavior. Mid-year Management Accounting Section Meeting, 2007.

Hardening Accounting Information, Research and Case Conference, Management Accounting Section Conference, St. Pete Beach, Florida. 2009.

Multiple Performance Measures, Motivated Reasoning, and Subjective Performance Evaluation. Management Accounting Section Conference, Atlanta, 2011.

Framing Emergent Games for Hardening Accounting Information. 6<sup>th</sup> Conference on Performance Measurement and Management Control, Nice France, 2011.

Participative Budgeting, Psychological Contracts, and Honesty of Communication, Management Accounting Section Conference, Houston, 2012.

Editors' Panels: ABO Research Conference, Las Vegas, 1996; Management Accounting Section Conference, San Antonio, 1996; Management Accounting Section Conference, St. Petersburg, 2009; Management Accounting Section Conference, Seattle, 2010.

## **INVITED UNIVERSITY PRESENTATIONS**

Alberta, Amsterdam (2), Arizona, Arizona State (3), Bocconi, Boston Accounting Research Colloquium, UC-Irvine (3), Columbia, Connecticut, Cornell, Duke, Emory, Florida, Georgia State (2), Harvard (3), Hong Kong Polytechnic, Illinois (3), Indiana, Iowa, Kentucky, Maastricht (2), Maryland (2), McMaster, Memphis, Michigan State, Missouri, Monash (5), National Chengchi (3), New South Wales (3), North Carolina, Ohio State, Oklahoma State, Oregon, Oxford, Pennsylvania, Penn State, Pittsburgh (3), Queens, Queensland, Rice, Rotterdam School of Management, Rouen School of Business, Saskatchewan, South Carolina, Southern California, St. Louis, Tennessee, Texas-Austin, Turku School of Economics, Washington, Washington State, Waterloo, Wisconsin.

## **INDUSTRY PRESENTATIONS**

Presentations at Consortium for Advanced Manufacturing-International (CAM-I) Meetings, Cost Management Project. 1987-1994: Eighteen presentations in the U.S. and Europe on Implementing Cost Management Systems, Product Life Cycle Cost Management, Product Cost Optimization, Computer Integrated Enterprise, and Firms' Experiences with ABC Success.

Presentations at Center for Innovation Management Studies. 1990-1993: Four presentations on Managing the Cost of Innovation, Management Accounting Control Systems for R&D/Innovation, Determinants of R&D Professionals' Cost Consciousness, and Measuring Innovation Performance for R&D Activities.

## **TEACHING CASE**

Martin, R., F. Philips, and M. Shields. 2000. Rieter Automotive North America, Inc. (18 pages) and Teaching Notes for Reiter Automotive North America, Inc. (48 pages). In Bell, T. and I. Solomon (Eds.). *Cases in Strategic-Systems Auditing, KPMG Business Measurement Case Development and Research Program*.

Reprinted in Bell, T. and I. Solomon (Eds.). 2002. *Cases in Strategic-Systems Auditing*. KPMG LLP: 257-287.

## **SERVICE**

University of North Carolina

Library Committee, College, 1978-80  
Recruiting, Department, 1978-82  
Research Committee, College, 1979-81  
Seminar Series Coordinator, Department, 1980-81

University of Arizona

Recruiting, Department, 1982-85  
Graduate Professional Programs, College, 1982-84  
Committee on Graduate Study, University, 1984-85

San Diego State University

Recruiting, Department, 1985-88  
Curriculum Committee, Department, 1986-88  
EMBA Committee, College, 1989-91  
MBA Committee, College, 1987-88  
Seminar Series Coordinator, Department, 1989-93  
Academic Policy & Planning, College, 1989-93



Professional Leave Committee, College, 1989-90  
Professional Leave Committee, Department, 1992-93  
Workload Policy, Department, 1990-91

#### University of Memphis

College Coordinator of the Ph.D. Program, 1994-97  
Recruiting, Department, 1994-97  
Ph.D. Coordinator, Department, 1994-1996  
Research Coordinator, Department, 1994-97  
Promotion and Tenure Committee, Department, 1994-97  
Chair of Excellence Review Process Committee, University, 1996  
Structure Review Committee, College, 1996  
Administrative Council, College, 1996-97  
Mission Statement Committee, College, 1996-97

#### Michigan State University

Chair, Doctoral Programs Committee, College, 2002-2004  
Chair, Management Accounting Recruiting Committee, Department, 1997-1998  
*Ad Hoc* MBA Program Committee, Department, 1997-1998  
*Ad Hoc* Doctoral Program Committee, Department, 1997-1998  
PIM Admissions Committee, College, 1998-2001  
Director, Doctoral Program, Department, 1998-2006  
Doctoral Programs Committee, College, 1998-2004  
University Graduate Council, 1998-2000  
Professorship Committee, College, 1999-2000  
Chair, Russell Palmer Professorship Recruiting Committee, Department, 1999-2000  
Summer Research Grant Committee, College, 2000, 2004  
Strategic Planning Subcommittee on Internal Operations, Department, 2000-2002  
Chair, Department Chairperson Search and Recruiting Committee, 2000  
Advisory Committee on University Distinguished Fellowships, University, 2002-2004  
Summer Research Grant Committee, Department, 2002-2004, 2009-2015  
PwC Summer Research Workshop Coordinator, Department, 2002-2006  
Strategic Vision Committee: Doctoral Programs and Research, College, 2003-2004  
University Committee on Research Involving Human Subjects, University, 2004-2007  
Co-director, Global Management Accounting Research Symposium, 2004-2016  
Accounting Workshop Coordinator, Department, 1998-2000, 2006-2012  
University Committee on Academic Policy, University, 2006-2011  
Chair, Investigative Committee, College, 2007  
Chaired Professor Evaluation Committee, College, 2007  
Curriculum Assessment Committee, Department, 2007-2015  
Chair, Department Recruiting Committee, Department, 2007-2008  
Research Award Selection Committee, Department, 2006-2008  
Chair, Curriculum Committee, Department, 2008-2015  
Departmental Advisory Council, 2010-2012

Chair, Departmental Advisory Council, 2015-2016  
Retention, Promotion and Tenure Committee, College, 2010-2014  
Reading Report Committee, Department, 2004, 2005, 2007, 2009, 2010, 2012, 2013  
Faculty Recruiting Committee, Department, 2010-2011  
Doctoral Program Celebration Committee, 2011-2012  
Coordinator, Brownbag Series, Department, 2012-2103

#### American Accounting Association

Membership Committee, 1980-1981  
Program Committee, Western Regional, 1983-1984  
Dissertation Award Committee, ABO Section, 1986-1988  
Dissertation Award Committee, Chair, ABO Section, 1988-1989  
Annual Meeting Program Committee, 1991  
Competitive Manuscript Award Committee, 1991-1992, 1998-1999  
Executive Committee, Management Accounting Section, 1994-2005, 2007-2010  
Co-director, 1995 Management Accounting Research Conference, 1995  
Editor, *Journal of Management Accounting Research*, 1996-1998  
Associate Editor, *Journal of Management Accounting Research*, 1998-2006  
Editorial Board, *The Accounting Review*, 1981-1984, 1989-1994  
Editorial Board, *Auditing: A Journal of Practice and Theory*, 1987-1996  
Editorial Board, *Behavioral Research in Accounting*, 1986-2006  
Editorial Board, *Journal of Management Accounting Research*, 1991-1994  
Organizing Committee, 1997 Management Accounting Conference, 1996-1997  
Publications Committee, ABO Section, 1997-2003  
Executive Committee, ABO Section, 2003-2009  
Director, Management Accounting Section 1999 Doctoral Colloquium, 1998-1999  
Co-director, Management Accounting Section 2000 Doctoral Colloquium, 1999-2000  
Midwest Coordinator for the ABO Section, 1999-2003  
President-Elect, Management Accounting Section, 2000-2001  
AAA Council Representative, 2000-2002  
Innovation in Accounting Education Award Committee, 2001-2002  
President, Management Accounting Section, 2001-2002  
Publications Committee, Management Accounting Section, 2002-2004, 2006-2010  
Notable Contributions to Accounting Literature Screening Committee, 2002-2003  
Past President, Management Accounting Section, 2002-2003  
Chair, Nominations Committee, Management Accounting Section, 2002-2003  
Chair, Publications Committee, ABO Section, 2003-2009  
Management Accounting Lifetime Award Committee, 2002-2005  
Chair, Management Accounting Lifetime Award Committee, 2004-2005  
Chair, Management Accounting Section Dissertation Award Committee, 2007-2008  
CIMA Liaison, Management Accounting Section, 2007-2010  
Best Early Career Researcher in Management Accounting Award Committee,  
Management Accounting Section, 2007-2010  
Chair, Notable Contributions to Accounting Literature Award Selection Committee,  
2008-2009

Institute of Management Accountants

Trustee, Foundation for Applied Research, 1997-2001

Director, IMA Research Foundation, 2008-2016

European Accounting Association and European Institute for Advanced Studies in Management

Co-Chairperson, Conference on New Directions in Management Accounting: Innovations in Practice and Research, Brussels, 1998, 2000, 2002, 2004, 2006, 2008, 2010, 2012, 2014, 2016

Director, Quantitative Empirical Research in Management Accounting, EIASM Doctoral Education Network, Brussels, 2003, 2005, 2007, 2009, 2011, 2013, 2015

EAA Doctoral Consortium Faculty, 1999 – 2009, 2011-2013, 2105, 2016

Chartered Institute of Management Accountants

Research Board, 2009-2016

## **GRANTS**

Summer Research Grants:

UNC: 1978, 1979, 1980, 1981

UA: 1982, 1983, 1984

SDSU: 1985, 1986, 1987, 1988, 1989, 1990, 1991, 1992, 1993

MSU: 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006

Meritorious Performance & Professional Promise Award, SDSU: 1986, 1987, 1988, 1989, 1990

Research Grant, Computer Aided Manufacturing-International, “Organizational and Behavioral Impact of Cost Management Systems,” 1987, with S. M. Young.

Research Grant, Computer Aided Manufacturing-International, “Product Life Cycle Cost Management,” 1988, with S. M. Young.

Research Grant, Center for Innovation Management Studies, “The Role of Costs in the Management of the R&D/Innovation Process,” 1990, with S. M. Young.

Research Grant, KPMG Peat Marwick’s Research Opportunities in Auditing, “Industry Specialization, Business Operations Knowledge and Auditor Expertise: An Experimental Investigation,” 1994, with I. Solomon and O. R. Whittington.

Grant, KPMG Peat Marwick's Business Measurement Case Development and Research Program, "Chains, Linkages & Cars: Business Process Analysis and Performance Measurement in an Industrial Products and Automotive Audit," 1998, with R. Martin and F. Phillips.

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