

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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August 2020

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, University of California, San Diego, spring 1991, 1992, 1993
Visiting Professor, INSEAD (France), 9/1988 - 8/1989 and summer 1990, 1991, 1992, 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

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

Lifetime Contribution to Behavioral Accounting Literature, American Accounting Association, 2008

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

Distinguished Faculty Award, Michigan State University, 2013

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

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

IMA Research Foundation Award for Applied Management Accounting Research, Institute of Management Accountants, 2016

Distinguished Service Award for Educators, Institute of Management Accountants, 2006

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

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

Doctoral Consortium Fellow, American Accounting Association, 1976

EDITORIAL BOARD MEMBERSHIPS

Editor, *Accounting, Organizations and Society*, 2009-2018

Editor, *Journal of Management Accounting Research*, 1996-1998

Consulting Editor, *Accounting, Organizations and Society*, 2018-2019

Associate Editor, *Accounting, Organizations and Society*, 1991-2009

Associate Editor, *Journal of Management Accounting Research*, 1998-2006

Editorial Board:

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, 2008-2020

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

Citations = 10,814, h-index = 46:

https://scholar.google.com/citations?user=cy4v_H0AAAAJ&hl=en

SCHOLARLY BOOKS EDITED

Chapman, C., A. Hopwood, and M. Shields. *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 SCHOLARLY 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.
- Johnston, W. and M. Shields. 1983. Evaluating the newer salesperson. *Industrial Marketing Management* 12 (3): 193-199.
- 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 pre-decisional 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 pre-sampling audit value estimates. *Contemporary Accounting Research* 5 (1): 1-18.
- Shields, M., C. Chow, 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.
- 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.

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. 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.
- 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.
- Shields, M. 2018. A perspective on management accounting research. *Journal of Management Accounting Research* 30 (3): 1-11.
- Gallani, S., R. Krishnan, E. Marinich, and M. Shields. 2019. Budgeting, psychological contracts, and budgetary misreporting. *Management Science* 65 (6): 2924-2945.

Birnberg, J. and M. Shields. 2020. *Journal of Management Accounting Research* at 30 years: Reflections on its context, creation, challenges, and contributions. *Journal of Management Accounting Research* 32 (1): 1-10.

OTHER SCHOLARLY 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.

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

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., D. Cooper, and P. Miller (Eds.) *Accounting, Organizations, and Institutions: Essays for Anthony Hopwood*, Oxford: Oxford University Press: 112-136.

Shields, M. 2011. Understanding management accounting: Benefits and costs of experimental research. *Journal of Management Accounting Studies* (2) 1: 15-38.

PUBLICATIONS IN PRACTICE JOURNALS AND HANDBOOKS

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; 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; Bradley, K. (Ed.). 1997. *Strategic Cost Management, The International Library of Management* Dartmouth Publishing Company; and Wilson, R. (Ed.). 1997. *Management Accounting, Volume II, The International Library of Management*. Dartmouth Publishing Company.

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.

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.

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.

Lukka, K. and M. Shields. 1999. Innovations in management accounting focus. *Management Accounting: Magazine for Chartered Management Accountants* 77 (3): 33-34.

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. 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.

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 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 on 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, 6th International Symposium on Management Accounting and Control, Beijing, 2010.

Psychology-based research on management accounting, AAA Doctoral Consortium, 2010.

Target costing: A psychological analysis. Universality of Japanese Management Accounting—Views from Overseas, Melco Foundation 5th 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 3rd 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 Pre-decisional 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. 6th 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.

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.

TEACHING EXPERIENCE (Michigan State University)

Introductory Managerial Accounting: MBA, EMBA, WMBA

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

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, 1978-1980

Recruiting, Department, 1978-1982

Research Committee, College, 1979-1981

Seminar Series Coordinator, Department, 1980-1981

University of Arizona

Recruiting, Department, 1982-1985

Graduate Professional Programs, College, 1982-1984

Committee on Graduate Study, University, 1984-1985

San Diego State University

Recruiting, Department, 1985-1988

Curriculum Committee, Department, 1986-1988

MBA Committee, College, 1987-1988

EMBA Committee, College, 1989-1991

Seminar Series Coordinator, Department, 1989-1993

Academic Policy & Planning, College, 1989-1993

Professional Leave Committee, College, 1989-1990

Workload Policy, Department, 1990-1991

Professional Leave Committee, Department, 1992-1993

University of Memphis

College Coordinator of the Ph.D. Program, 1994-1997

Recruiting, Department, 1994-1997

Ph.D. Coordinator, Department, 1994-1996

Research Coordinator, Department, 1994-1997

Promotion and Tenure Committee, Department, 1994-1997

Chair of Excellence Review Process Committee, University, 1996

Structure Review Committee, College, 1996

Administrative Council, College, 1996-1997

Mission Statement Committee, College, 1996-1997

Michigan State University

University

University Graduate Council, 1998-2000

Advisory Committee on University Distinguished Fellowships, 2002-2004

University Committee on Research Involving Human Subjects, 2004-2007

University Committee on Academic Policy, 2006-2011

College

PIM Admissions Committee, 1998-2001

Doctoral Programs Committee, 1998-2004

Professorship Committee, 1999-2000

Summer Research Grant Committee, 2000, 2004

Chair, Doctoral Programs Committee, 2002-2004

Strategic Vision Committee: Doctoral Programs and Research, 2003-2004

Chair, Investigative Committee, 2007

Chaired Professor Evaluation Committee, 2007

Retention, Promotion and Tenure Committee, 2010-2014

Department

Chair, Management Accounting Recruiting Committee, 1997-1998

Ad Hoc MBA Program Committee, 1997-1998

Ad Hoc Doctoral Program Committee, 1997-1998

Director, Doctoral Program, 1998-2006

Accounting Workshop Coordinator, 1998-2000, 2006-2012

Chair, Russell Palmer Professorship Recruiting Committee, 1999-2000

Strategic Planning Subcommittee on Internal Operations, 2000-2002

Chair, Department Chairperson Search and Recruiting Committee, 2000

Summer Research Grant Committee, 2002-2004, 2009-2015

PwC Summer Research Workshop Coordinator, 2002-2006

Reading Report Committee, 2004, 2005, 2007, 2009, 2010, 2012, 2013

Co-director, GLOBAL Management Accounting Research Symposium, 2004-2016

Research Award Selection Committee, 2006-2008

Curriculum Assessment Committee, 2007-2015
Chair, Department Recruiting Committee, 2007-2008
Chair, Curriculum Committee, 2008-2015
Departmental Advisory Council, 2010-2012
Faculty Recruiting Committee, 2010-2011
Doctoral Program Celebration Committee, 2011-2012
Coordinator, Brownbag Series, 2012-2103
Chair, Departmental Advisory Council, 2015-2016

American Accounting Association

Membership Committee, 1980-1981
Program Committee, Western Regional, 1983-1984
Annual Meeting Program Committee, 1991
Competitive Manuscript Award Committee, 1991-1992, 1998-1999
AAA Council Representative, 2000-2002
Innovation in Accounting Education Award Committee, 2001-2002
Notable Contributions to Accounting Literature Screening Committee, 2002-2003
Chair, Notable Contributions to Accounting Literature Award Selection Committee, 2008-2009

Management Accounting Section of the AAA

Executive Committee, 1994-2005, 2007-2010
Co-director, 1995 Management Accounting Research Conference, 1995
Organizing Committee, 1997 Management Accounting Conference, 1996-1997
Director, 1999 Doctoral Colloquium, 1998-1999
Co-director, Doctoral Colloquium, 1999-2000
President-Elect, 2000-2001
President, 2001-2002
Past President, 2002-2003
Chair, Nominations Committee, 2002-2003
Publications Committee, 2002-2004, 2006-2010
Management Accounting Lifetime Award Committee, 2002-2005
Chair, Management Accounting Lifetime Award Committee, 2004-2005
Chair, Dissertation Award Committee, 2007-2008
CIMA Liaison, 2007-2010
Best Early Career Researcher in Management Accounting Award Committee, 2007-2010

Accounting, Behavior and Organization Section of the AAA

Dissertation Award Committee, 1986-1988
Dissertation Award Committee, Chair, 1988-1989
Publications Committee, 1997-2003
Midwest Coordinator for the ABO Section, 1999-2003
Executive Committee, 2003-2009
Chair, Publications Committee, 2003-2009

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 on 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