

**Dr. MARTIN KAMIL HOLZHACKER**

*Associate Professor*

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**EDUCATION**

- 2012 **WHU – Otto Beisheim School of Management, Vallendar, Germany**  
Doctoral degree (Dr. rer. pol.) in business administration (*summa cum laude*)
- 2009 **University of Mannheim, Germany**  
Diploma degree (Master of Science equivalent) in business administration

**ACADEMIC APPOINTMENTS**

- Since 2020 **Michigan State University**  
Associate professor, *Department of Accounting & Information Systems*
- 2014 – 2020 **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 management, target setting, performance measurement and contracting

**REFEREED PUBLICATIONS**

- “Calculative Trust and Interfirm Contracts”, with Anjana Susarla and Ranjani Krishnan, *Management Science* (2020), 66 (11), 5465-5484. [\[link\]](#)
- “Relative Target Setting and Cooperation“, with Stephan Kramer, Michal Matejka, and Nick Hoffmeister, *Journal of Accounting Research* (2019), 57 (1), 211-239. [\[link\]](#)
- “Relative Performance Evaluation and the Ratchet Effect“, with Pablo Casas-Arce, Michal Matejka and Matthias D. Mahlendorf, *Contemporary Accounting Research* (2018), 35 (4), 1702-1731. [\[link\]](#)
- “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. [\[link\]](#)
- “The Impact of Changes in Regulation on Cost Behavior“, with Ranjani Krishnan and Matthias D. Mahlendorf, *Contemporary Accounting Research* (2015), 32 (2), 534-566. [\[link\]](#)

**WORKING PAPERS**

- “Intra-firm Spillover Effects of Quality Disclosure Regulation” with Aishwaryya Deore and Ranjani Krishnan, *1<sup>st</sup> round revise & resubmit*
- “The Strategic Value of Rigid Cost Structures”, with Martin Artz and Andre Hoppe, *1<sup>st</sup> round revise & resubmit*

February 1, 2021

## AWARDS

AAA Best Early Career Researcher in Management Accounting Award	2017
Department of Accounting & Information Systems Faculty Excellence in Research Award	2017
Journal of Management Accounting Research (JMAR) Outstanding Reviewer Award	2017
AAA Management Accounting Section (MAS) Outstanding Doctoral Dissertation Award – Runner-up	2013

## PROFESSIONAL SERVICE

### Invited research seminars

University of Iowa, University of Southern California	2020
Tulane University	2019
University of Southern Denmark	2018
University of Mannheim, Queen's University	2017
Goethe University Frankfurt, Michigan State University	2014
Erasmus University Rotterdam, University of Würzburg	2012
Michigan State University	2011

### Conference participation

University of Illinois-Urbana Champaign Emerging Management Accounting Scholar Conference, presenter (cancelled due to Covid-19)	2020
Doctoral Consortium of the AAA Management Accounting Section Meeting, panelist	2020
Midwest Accounting Research Conference, presenter	2019
University of Illinois-Chicago Accounting Conference, attendant	2018
AAA Management Accounting Section Meeting	
attendant	2013-20
presenter	2013-14, 2017
discussant	2013-14, 2017-19
reviewer	2013-19
PCAOB/JAR Conference on Auditing and Capital Markets, attendant	2017
AAA Annual Meeting	
attendant	2017
presenter	2011
European Accounting Symposium for Young Scholars (EASYS), presenter	2017
GMARS (Global Management Accounting Research Symposium), discussant	2015, 2016, 2018
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	2014
presenter	2012
Accounting Conference, Temple University, presenter	2013
European Accounting Association Annual Conference, presenter	2012
<b>Editorial board member</b>	
Accounting, Organizations and Society	2016-
Journal of Management Accounting Research	2016-

### Ad hoc reviewing

Accounting Horizons	2016
Accounting, Organizations and Society	2015
Accounting Review	2018-2020
Contemporary Accounting Research	2016-2020
European Accounting Review	2018, 2020
Management Accounting Research	2015, 2016, 2020
Management Science	2015-2019

### Professional committee membership

Management Accounting Section Meeting Doctoral Consortium, co-lead	2021-2022
AAA MAS Outstanding Dissertation Award Committee, member	2016

## NON-REFEREED PUBLICATIONS

- “Peer Comparisons: Curse or Blessing?” (translated from German). *Controlling & Management Review* (2019), forthcoming.
- “How Fixed Costs Turn Variable” (translated from German). *Controlling & Management Review* (2017), 7, p. 66-70. [\[link\]](#)
- “Perspectives on Working as an Accounting Scholar on Both Sides of the Pond”. *European Accounting Association Newsletter* (2015), 3. [\[link\]](#)
- “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. [\[link\]](#)
- “Management Control of Umbrella and Single Brands“ (translated from German), with Jürgen Weber. *Controlling & Management Review* (2011), 55 (1), p. 20-25. [\[link\]](#)

## TEACHING AND UNIVERSITY SERVICE RELATED ACTIVITIES

### Teaching Assignments

Michigan State University:

Instructor, PIM812 EMBA Managerial Accounting	2020
Instructor, PIM812 EMBA Managerial Accounting – FLEX Option	2020
Instructor, MBA812 Accounting Decision Making	2019, 2020
Instructor, ACC341 Accounting for Management Decision Making	Since 2014

Erasmus University Rotterdam:

Instructor, International Finance & Control (master elective)	2012, 2013
Instructor, Accounting Research Skills (master core course)	2013
Committee chair, 30 master theses in accounting	2012, 2013
Committee member, 25 master theses in finance	2012, 2013
Supervisor, 24 bachelor theses	2012, 2013

University of Mannheim:

Student instructor, Introduction to Cost Accounting (undergraduate course)	2007, 2008
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### Service Assignments

Michigan State University:

Master program curriculum committee	2020
Dissertation committee member	
Hari Ramasubramanian	2020
Luke Weiler	2019
Global Management Accounting Research Symposium (GMARS), co-organizer	2019
Department advisory committee (DAC), member	2016-17, 19-20
Faculty search committee, member	2015, 2016

Erasmus University Rotterdam:

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

### Corporate Engagement – Talks and Presentations

McLaren Health	2019-
Henry Ford Hospital	2019-
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

### PROFESSIONAL EXPERIENCE

WHU-Otto Beisheim School of Management, Center for Controlling and Management (CCM) 2009-2011

Projects and Internships

Siemens Communications Inc., Boca Raton, Florida, USA ( <i>strategy analyst</i> )	2008
Oliver Wyman GmbH, Munich, Germany ( <i>management consultant</i> )	2007
Deloitte Consulting GmbH, Frankfurt, Germany ( <i>advisory consultant in CFO-Services</i> )	2006
ZF Lenksysteme GmbH, Schwäbisch Gmünd, Germany ( <i>consultant</i> )	2005
Henkel KGaA, business unit ‘Technologies’, Düsseldorf, Germany ( <i>marketing analyst</i> )	2005