

Dr. MARTIN KAMIL HOLZHACKER

Associate Professor

The Eli Broad College of Business
Department of Accounting and Information Systems
Michigan State University
632 Bogue Street, N256
East Lansing, MI 48824, USA
Email: mkh@msu.edu
Work: (+1) 517-432-3035

EDUCATION

- 2012 **WHU – Otto Beisheim School of Management, Vallendar, Germany**
Doctoral degree (Dr. rer. pol.) in Business Administration (*summa cum laude*)
Field: *Management Accounting*
- 2009 **University of Mannheim, Germany**
Diploma degree (Master of Science equivalent) in Business Administration
Concentrations: Management Accounting, Marketing

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
- 2009 – 2011 **WHU – Otto Beisheim School of Management, Vallendar, Germany**
Researcher, Institute of Management Accounting and Control

RESEARCH INTERESTS

Cost management, target setting, performance measurement and contracting

REFEREED PUBLICATIONS

- “Rigid Cost Structures as a Pre-Emptive Strategy”, with M. Artz and A. Hoppe, *forthcoming at The Accounting Review* [\[link\]](#) [FT*]
- “Property Rights Restrictions and Self-Employed Workers: Evidence from For-Hire Owner-Operators in U.S. Trucking”, with H. Lochramirez, J. Miller, and A. Scott, *Production and Operations Management*, 34 (6), 1306–1325. [\[link\]](#) [FT*]
- “Direct and Spillover Effects of Quality Disclosure Regulation: Evidence from California Hospitals” with A. Deore and R. Krishnan, *Management Science* (2024), 70 (4), 2477-2496. [\[link\]](#) [FT*]
- “Calculative Trust and Interfirm Contracts”, with A. Susarla and R. Krishnan, *Management Science* (2020), 66 (11), 5465-5484. [\[link\]](#) [FT*]
- “Relative Target Setting and Cooperation“, with S. Kramer, M. Matejka, and N. Hoffmeister, *Journal of Accounting Research* (2019), 57 (1), 211-239. [\[link\]](#) [FT*]

“Relative Performance Evaluation and the Ratchet Effect“, with P. Casas-Arce, M. Matejka and M.D. Mahlendorf, *Contemporary Accounting Research* (2018), 35 (4), 1702-1731. [\[link\]](#) [FT*]

“Unraveling the Black Box of Cost Behavior: an Empirical Investigation of Risk Drivers, Managerial Resource Procurement, and Cost Elasticity“, with R. Krishnan and M.D. Mahlendorf, *The Accounting Review* (2015), 90 (6), 2305-2336. [\[link\]](#) [FT*]

“The Impact of Changes in Regulation on Cost Behavior“, with R. Krishnan and M.D. Mahlendorf, *Contemporary Accounting Research* (2015), 32 (2), 534-566. [\[link\]](#) [FT*]

WORKING PAPERS

“Incentive Effects of Performance Targets: Evidence from the Field“, with M. Artz, J. Böke, and M. Matejka, *2nd round revise and resubmit at Journal of Accounting Research*

“Managerial Hierarchy and Innovation“, with A. Hoppe, S. Lee, and M. Schabus, *revising for submission*

AWARDS

Broad College Teaching Excellence Award – Executive MBA	2021, 2025
Best Management Accounting Paper at the American Accounting Association (AAA) Annual Meeting	2025
Production and Operations Management (POM) Outstanding Reviewer Award	2025
Annual Conference for Management Accounting Research (ACMAR) Best Paper Award	2025
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 AND PRESENTATIONS

Editorships

Production and Operations Management, senior editor 2025-

Editorial board membership

Accounting, Organizations and Society 2016-

Journal of Management Accounting Research 2016-25

Accounting Horizons 2021-24

Ad hoc reviewing

Accounting Review 2018-

Management Science 2015-19, 2021-

Contemporary Accounting Research 2016-

Accounting, Organizations and Society 2015

Production and Operations Management 2022, 2024-

Management Accounting Research 2015-16, 2020-

European Accounting Review 2018, 2020-22, 25

Accounting Horizons 2016

Professional committees

AAA Annual Meeting Management Accounting Section (MAS) liaison 2025-26

AAA MAS Best Early Career Researcher Award Committee, member 2024

AAA MAS Meeting Doctoral Mentorship Program, mentor 2023

March 1, 2026

University of Southern Denmark, external faculty recruiting committee member	2023
AAA MAS Meeting Doctoral Consortium, co-director	2021-2022
Decision Sciences Institute (DSI) Annual Meeting, accounting track chair	2022
AAA MAS Outstanding Dissertation Award Committee, member	2016

Invited research seminars

National University of Singapore, Tilburg University	2023
University of North Carolina-Wilmington, Georgetown University, University of Wisconsin-Madison	2022
KU Leuven	2021
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

AAA Annual Meeting	
presenter	2011, 2025
attendant	2017, 2024
Performance Management Field Research Conference, attendant	2022, 2025
Columbia Management Accounting Conference, attendant	2024-25
Labor and Accounting Group Conference, attendant	2024-25
University of Illinois-Urbana Champaign Emerging Management Accounting Scholar Conference	
attendant	2024
presenter	2022
AAA Management Accounting Section Meeting	
attendant	2013-24
presenter	2013-14, 2017
discussant	2013-14, 2017-19
reviewer	2013-19
GMARS (Global Management Accounting Research Symposium), discussant	2015-16, 2018, 2022
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, 2019
PCAOB/JAR Conference on Auditing and Capital Markets, attendant	2017
European Accounting Symposium for Young Scholars (EASYS), presenter	2017
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

TEACHING AND UNIVERSITY SERVICE-RELATED ACTIVITIES

Teaching Assignments

Michigan State University:

<i>Supply Chain Cost and Financial Concepts</i> – Supply Chain Strategy & Operations Certificate Program (SCSOCP)	2025-
ACC874 <i>Performance Measurement and Control Systems</i> – Online MS in Accounting and Data Analytics (asynchronous)	2023-
PIM812 <i>Managerial Accounting</i> – Executive MBA (core)	2020-
PIM812 <i>Managerial Accounting</i> – Executive MBA FLEX (hybrid) option	2020-
MBA812 <i>Accounting for Decision Making and Control</i> – Fulltime MBA (core)	2019-
ACC341 <i>Accounting for Management Decision Making</i> – BSc in Accounting	2014-21

Erasmus University Rotterdam:

<i>International Finance & Control</i> – Master of Accountancy (elective)	2012-13
<i>Accounting Research Skills</i> – Master of Accountancy (core)	2013
Committee chair, 30 master theses in accounting	2012-13
Committee member, 25 master theses in finance	2012-13
Supervisor, 24 bachelor theses	2012-13

University of Mannheim:

<i>Introduction to Cost Accounting</i> – Undergraduate course, recitation	2007-08
---	---------

Service Assignments

Michigan State University:

Department advisory committee (DAC), member	2016-17, 2019-20, 2025-
Department masters curriculum committee (MCC), member	2024-
College masters program curriculum committee (MPC), member	2020-
Department PhD committee, member	2021-24
College Executive MBA redesign taskforce	2025
Department undergraduate curriculum committee, member	2024
Dissertation committee chair	
Harlow Lochramirez (co-chair with Chris Hogan)	2025
Department faculty recruiting committee, member	2015-16, 2024
Department RPT reading committee, member	2022, 2024
College undergraduate curriculum committee (UCC), member	2023-24
Dissertation committee, member	
Aishwaryya (Ash) Deore	2022
Hari Ramasubramanian	2021
Luke Weiler	2019
Global Management Accounting Research Symposium (GMARS), co-organizer	2019, 2022
EMBA Flex LXD – Initiative	2021

Erasmus University Rotterdam:

Coordinator, CMA (Certified Management Accountant) program	2012-13
Coordinator, thesis trajectory of accounting master program	2013

Corporate Engagement – Talks and Presentations

Henry Ford Hospital	2019-
Arnie's Bakery and Restaurant	2025-
Deloitte	2022-23
Willis Towers Watson	2021
McLaren Health	2019-21
External advisory board meeting, Department of Accounting & Information Systems, Michigan State University	2015
Management and supervisory board meeting of German Federal Employment Agency	2012

March 1, 2026

NON-REFEREED PUBLICATIONS

- “Peer Performance and Budgetary Targets”, with S. Kramer, M. Matejka. *Strategic Finance* (2021). [\[link\]](#)
- “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 M.D. Mahlendorf. In: F-J. Weise, J. Weber, R. Winter, M. 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 J. Weber, M. D. Mahlendorf and F. 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 J. Weber. *Controlling & Management Review* (2011), 55 (1), p. 20-25. [\[link\]](#)

PROFESSIONAL EXPERIENCE

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