

Michal Matějka

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Employment

- since 2018 Harvey and Missy Jabara Family Professor of Accounting,
Arizona State University
- 2010–2018 Associate Professor of Accounting, Arizona State University
Harvey and Missy Jabara Family Accounting Professorship
- 2003–2010 Assistant Professor of Accounting, University of Michigan
- 2002–2003 Assistant Professor of Accounting, University of Southern California

Education

- 2002 Ph.D. in Accounting, Tilburg University, The Netherlands
- 1997 M.S. in Business Administration (cum laude), Masaryk University, Czech
Republic
- 1995 B.S. in Economics (cum laude), Masaryk University, Czech Republic

Publications

- 2024 “Disturbing the Quiet Life? Competition and CEO Incentives,” with Stephan
Kramer. Forthcoming in *The Accounting Review*.
- 2023 “The Ratchet Effect: Theory and Empirical Evidence,” with Matthias D.
Mahlendorf and Utz Schäffer. Forthcoming in *Management Science*.
- 2023 “Economic Determinants and Consequences of Performance Target
Difficulty,” with Sunyoung Kim and Jongwon Park. *The Accounting Review*
98(2): 361–387.

- 2022 “Performance Targets and Ex Post Incentive Plan Adjustments,” with Jeong-Hoon Hyun, Peter SH Oh, and Tae Sik Ahn. *Contemporary Accounting Research* 39(2): 863–892.
- 2021 “An Empirical Investigation of Beyond Budgeting Practices,” with Kenneth A. Merchant and Winnie O’Grady. *Journal of Management Accounting Research* 33(2).
- 2020 “Bonus Plan Choices During an Economic Downturn,” with Pablo Casas Arce and Raffi Indjejikian. *Journal of Management Accounting Research* 32(2).
- 2019 “Relative Target Setting and Cooperation,” with Martin Holz hacker, Stephan Kramer, and Nick Hoffmeister. *Journal of Accounting Research* 57(1).
- 2018 “Relative Performance Evaluation and the Ratchet Effect,” with Pablo Casas-Arce, Martin Holz hacker, and Matthias Mahlendorf. *Contemporary Accounting Research* 35(4).
- 2018 “Target Setting in Multidivisional Organizations,” *Journal of Management Accounting Research* 30 (3).
- 2018 “Determinants of Financial Managers’ Willingness to Engage in Unethical Pro-Organizational Behavior,” with Matthias Mahlendorf and Jürgen Weber. *Journal of Management Accounting Research* 30(2).
- 2017 “Balancing Difficulty of Performance Targets: Theory and Evidence” with Korok Ray. *Review of Accounting Studies* 22(4).
- 2014 “Target Ratcheting and Incentives: Theory, Evidence, and New Opportunities,” with Raffi Indjejikian and Jason D. Schloetzer. *The Accounting Review* 89(4).
- 2014 “Earnings Targets and Annual Bonus Incentives,” with Raffi J. Indjejikian, Kenneth A. Merchant and W. Van der Stede. *The Accounting Review* 89(4).
- 2013 “Testing Analytical Models Using Archival or Experimental Methods,” with Shane S. Dikolli, John H. Evans III, Jeffery Hales, Donald V. Moser, Michael G. Williamson. *Accounting Horizons* 27(1).
- 2012 “Accounting Decentralization and Performance Evaluation of Business Unit Managers,” with Raffi J. Indjejikian. *The Accounting Review* 87(1).

- 2011 “Discussion of Equity Incentives and Long-term Value Created by SG&A Expenditure,” *Contemporary Accounting Research* 28(3).
- 2009 “Balancing the Dual Responsibilities of Business Unit Controllers: Field and Survey Evidence,” with Victor S. Maas. *The Accounting Review* 84(4).
- 2009 “Employment Horizon and the Choice of Performance Measures: Empirical Evidence from Annual Bonus Plans of Loss-Making Entities,” with Kenneth A. Merchant and Wim A. Van der Stede. *Management Science* 55(6).
- 2009 “CFO Fiduciary Responsibilities and Annual Bonus Incentives,” with Raffi J. Indjejikian. *Journal of Accounting Research* 47(4).
- 2006 “Organizational Slack in Decentralized Firms: The Role of Business Unit Controllers,” with Raffi J. Indjejikian. *The Accounting Review* 81(4).
- 2005 “Influence Costs and Implementation of Organizational Changes,” with Anja De Waegenaere. *Journal of Management Accounting Research* 17.

Working Papers

“Relative Performance Evaluation and Long-Term Incentives,” with Stephan Kramer.

Books and Practitioner-Oriented Publications

“Beyond Budgeting: A Survey of Current Practices,” with Kenneth A. Merchant and Winnie O’Grady, ASU Research Report

“Measuring and Rewarding Performance of Financial Executives: An International Comparison,” *Management Control & Accounting*, August 2012 (4).

“2013 CFO Compensation Survey: Performance Targets in Bonus Plans,” ASU and AICPA Research Report.

“2012 CFO Compensation Survey: Incentives and Performance Targets of Financial Executives in the Netherlands and Other Countries,” ASU and AICPA Research Report.

“2011 CFO Compensation Survey: An International Comparison,” ASU and AICPA Research Report.

“2011 CFO Compensation Survey: Incentives and Performance Targets Following a Recession,” ASU and AICPA Research Report.

“2009 CFO Compensation Survey: Incentives and Target-Setting in Times of Crises,”
University of Michigan and AICPA Research Report.

“2007 CFO Compensation Survey,” University of Michigan and AICPA Research Report.

“Performance Measurement and Evaluation Practices in Loss-Making Entities,” with
Kenneth A. Merchant and Wim A. Van der Stede.

“Controllers’ Value-Added in Large Firms,” Tilburg University, ISBN 90-72725-38-7.

“Management Accounting in Organizational Design: Three Essays,” Tilburg University,
ISBN: 90-5668-105-2.

Teaching Cases

“Remaking of Delhi Components”

“Saharis.cz”

“P&G Polska,” with W. Lanen and S. Anderson.

“Catalytic Solutions, Inc.,” with Kenneth A. Merchant and Wim A. Van der Stede.

Teaching Experience

Managerial accounting at the BBA, online program, core/evening/weekend MBA program
PhD Seminar “Managerial Accounting: Contract Theory and Applications”

Honors and Awards

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| 2022 | Excellence in Refereeing recognition by Journal of Accounting Research |
| 2020 | Outstanding Reviewer Award by The Accounting Review |
| 2017 | AAA’s Management Accounting Section Notable Contributions to Management Accounting Literature Award, “Earnings Targets and Annual Bonus Incentives.” |
| 2014 | AAA’s Management Accounting Section Notable Contributions to Management Accounting Literature Award, runner-up paper “Employment Horizon and the Choice of Performance Measures: Empirical Evidence from Annual Bonus Plans of Loss-Making Entities” |

- 2013 W. P. Carey Outstanding Master's Teaching Award
- 2013 AICPA Sponsorship of Research Project "Corporate Governance and Compensation of Financial Executives: On Setting Financial and Nonfinancial Performance Targets"
- 2011 AICPA Sponsorship of Research Project "Executive Compensation Following a Recession"
- 2010 Harvey and Missy Jabara Family Accounting Professorship, ASU
- 2009 AICPA Sponsorship of Research Project "Executive Compensation and Target Setting in Times of Uncertainty"
- 2006 AICPA Performance Measurement Research Grant
- 2003 KPMG & University of Illinois Business Measurement Research Program research grant (with K. Merchant and W. Van der Stede)
- 2003 American Accounting Association and Institute of Management Accountants Outstanding Doctoral Dissertation Award, co-runner up
- 1999 European Representative at the AAA's Doctoral Consortium in Tahoe City
- 1999 PricewaterhouseCoopers Scholarship for the EAA Doctoral Colloquium
- 1998 European Union's Phare ACE Scholarship

Professional Activities

Senior Editor

Journal of Management Accounting Research (2022–2024)

Editor or Associate Editor

Management Science (2018–present)

Journal of Management Accounting Research (2016–2021)

Editorial Boards

The Accounting Review (2010–present)

Accounting, Organizations, and Society (2017–present)

European Accounting Review (2012–2018)

Management Accounting Research (2014–2018)

Journal of International Accounting Research (2017–2018)

Contemporary Accounting Research (2010–2014)

Ad-Hoc Reviewing

Accounting and Business Research, Journal of Accounting and Economics, Journal of Accounting Research, Review of Accounting Studies, Annual Meetings of the AAA, Mid-Year Meetings of the Management Accounting Section and the Financial Accounting and Reporting Section of the AAA

Keynote speeches

China Journal of Accounting Research Annual Conference (2022)

Invited Lectures and Panels

Doctoral Colloquium of the Management Accounting Section of the AAA (2022), JMAR Forum on Target Setting at the Mid-Year Meeting of the Management Accounting Section of the AAA (2018), AAA Research Panel on Testing Analytical Models using Archival or Experimental Methods (2011), Doctoral Colloquium of the Management Accounting Section of the AAA (2011), Institute of Chartered Accountants in England and Wales Panel at the Mid-Year Meetings of the Information Systems and Management Accounting Sections of the AAA: Chief Information Officers and Chief Financial Officers - Similarities, Differences and Relationships (2011)

Invited Presentations

University of Illinois at Chicago (2023), Harvard University (2023), WU Vienna (2023), Michigan State University (2022), London School of Economics (2021), University of Iowa (2021), University of North Carolina (2021), Monash University (2021), Corporate Governance and Executive Compensation Research Seminar (2021), Seoul National University (2020), Carnegie Mellon University (2019), University of Illinois (2019), Georgetown University (2019), Emory University (2018), University of Illinois at Chicago (2018), University of California, Irvine (2017), Columbia University (2016), University of Waterloo (2016), George Washington University (2014), University of Southern California (2014), Bocconi University (2014), Erasmus University Rotterdam (2014), Harvard University (2014), Texas Christian University (2014), University of Miami (2013), University of Missouri (2012), University of Ljubljana (2012), WHU–Otto Beisheim School of Management (2012), University of Alberta (2011), University of Iowa (2010), Michigan State University (2010), Boston College (2009), University of Toronto (2009), Arizona State University (2009), Free University Amsterdam (2009), KU Leuven (2009), UNC (2008), UNC/Duke Fall Camp (2008), University of Pennsylvania (2007), Tilburg University (2005), Rice University (2003), University of Michigan (2003), University of Southern California (2002)

Conference Presentations

Mid-Year Meeting of the Management Accounting Section of the AAA (2022, 2020, 2015, 2011, 2008, 2005), Annual Meeting of the AAA (2013, 2008, 2007, 2006, 2005), Annual Meeting of the European Accounting Association (2008, 1999), Global Management Accounting Research Symposium (2007, 2004), EIASM Conference on Performance

Measurement and Management Control (2007), KPMG & University of Illinois Business Measurement Research Conference (2004), EIASM Workshop on Accounting and Economics (2000), MAB & University of Amsterdam Conference (2000)

Conference Discussions

HBS Information, Markets, and Organizations Conference (2019), Contemporary Accounting Research Conference (2009), Annual Meeting of the AAA (2013, 2011, 2009, 2008, 2007), Mid-Year Meeting of the Management Accounting Section of the AAA (2022, 2020, 2017, 2016, 2015, 2014, 2013, 2012, 2010, 2009, 2008, 2007, 2006, 2004), Global Management Accounting Research Symposium (2004)

External Service

(2022) Nominations Committee, Management Accounting Section of the AAA, (2019) Chair of the Best Paper Award Committee, Mid-Year Meeting of the Management Accounting Section of the AAA, (2016–2018) Co-Organizer of the Mid-Year Meeting of the Management Accounting Section of the AAA, (2014–2016) Member of the Strategy Advisory Board, Management Accounting Section of the AAA, (2013) AAA Doctoral Consortia Task Force, (2013) Chair of the AAA Early-Career Researcher Award, (2013, 2012) PhD Colloquium Organizing Committee, Mid-Year Meeting of the Management Accounting Section of the AAA, (2011) Competitive Manuscript Committee, Annual Meeting of the AAA, (2011) Best Early Career Researcher in Management Accounting Committee, Mid-Year Meeting of the Management Accounting Section of the AAA; (2010) Best Paper Award Committee, Mid-Year Meeting of the Management Accounting Section of the AAA.