

## JOHANNES F.M.G. BOUWENS

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### EDUCATION

Ph.D.	1998	Tilburg University
MSc Ec.	1991	Tilburg University

### ACADEMIC AND PROFESSIONAL EXPERIENCE

Professor of Management Accounting, Judge Business School, University of Cambridge, from August 2017-present

Professor of Accounting, Amsterdam Business School, University of Amsterdam, 2015 – 2017

Full time visiting professor, Harvard Business School, 2013 – 2014

Professor of Financial and Management Accounting, Tilburg University, 2004 – 2015

Head of the Department of Accountancy, Tilburg University, 2005 – 2012

Senior Visiting Professor, Melbourne University, 2002 – present

Chair and Organizer of the Limperg Ph.D program, Limperg Institute, 2002 – present

Member of the Management Team, Nyenrode Business University, 2002 - 2004

Editor in Chief, Accounting Journal of MCA (Dutch), 2001 – 2010

Research director, Center for Accountancy Research NIVRA-Nyenrode, 1999 – 2004

Professor of Accounting, Nyenrode Business University, 1999 – 2004

Lecturer, Tilburg University, 1991 - 1998

### BOOK CHAPTERS

Bouwens, J. .2017. Survey research: facts and perceptions. To appear in Routledge Companion to Behavioral Accounting Research, Edited by T. Libby and L. Thorne.

Bouwens, J. and R. F. Speklé (2006), Does Eva add value?, in Issues in Management Accounting, third edition.

## RESEARCH PAPERS

“Performance Measures and Intra-Firm Spillovers: Theory and Evidence” (With Christian Hofmann and Laurence van Lent), *Journal of Management Accounting Research*, Articles in Advance, 2017.

“Organization Identity and Accounting Manipulation” (with Margaret Abernethy and Peter Kroos), *Accounting Organizations and Society*, 58, 1-14, 2017.

“The Interplay Between Forward-Looking Measures and Target Setting” (with Peter Kroos), *Management science*, 63(9): 2868-2884, 2017.

“The Economics of Full-cost transfer pricing and cost management” (with Bert Steens), *Journal of Management Accounting Research*, 28(3), 63-81, 2016.

“The role of performance measures in the intertemporal decisions of business unit managers.” (with Margaret Abernethy and Laurence van Lent), *Contemporary Accounting Research* 30(3): 925-961, 2013.

“Target ratcheting and effort reduction” (with Peter Kroos), *Journal of Accounting and Economics*, 51(1-2), 171–185, 2011.

“Leadership and control system design” (with Margaret Abernethy and Laurence van Lent), *Management Accounting Research* (March): 2-16, 2010.

Assessing the performance of business unit managers (with Laurence van Lent), *Journal of Accounting Research*, 45(4), pp. 667-697, 2007.

Performance measure properties and the effect of incentive contracts (with Laurence van Lent), *Journal of Management Accounting Research*, 18, pp. 55-75, 2006.

“Determinants of accounting innovation implementation” (with Margaret Abernethy), *Abacus*, 41(3), pp. 217-241, 2005.

“Determinants of control system design in divisionalized firms” (with Margaret Abernethy and Laurence van Lent). *The Accounting Review*, 79(3), pp. 545-570, 2004.

“The consequences of customization on the use of Management Accounting Systems” (with Margaret Abernethy), *Accounting, Organizations, and Society*, No. 3, Vol. 25, p. 221-241, 2000.

## SUBMITTED PAPERS

“Understanding the cost structure of a firm: Balancing activities and achieving economies of scope” (with Sara Bormann and Christian Hoffman), first round *Management Science*, 2017.

The Principal and her car dealers: what do targets tell about their relations? (with Eddy Cardinaels, and Jingwen Zhang), second round *Journal of Accounting and Economics*, 2016.

## WORKING PAPERS

“The Learning Effect of Targets” (with Cristian Hofmann and Nina Kühne), working paper University of Amsterdam, 2017.

“Pursuing Business Models and Target Setting: The Interplay between Customized and Uniform Targets” (with Peter Kroos and Jingwen Zhang), working paper University of Amsterdam, 2017.

“The effect of allocating decision rights on the generation, application, and sharing of soft information” (with Ties de Kok), working paper Tilburg University, 2017.

“The Effect of Management Control Elements on Coordination” (with Sara Bormann and Christian Hofmann), working paper University of Amsterdam, 2016.

“Understanding investment decisions: the role of cost accounting”, working paper University of Amsterdam, 2016.

“Understanding the cost structure of a firm: Balancing activities and achieving economies of scope” (with Sara Bormann and Christian Hoffman), working paper University of Amsterdam, 2014.

“Putting Skin in the Game: Managerial Ownership and Bank Risk-taking” (with Arnt Verriest ), HBS working paper,, 2014.

“Dare to trust: is there a role for accounting when delegating decisions? (with Eddy Cardinaels) working paper Tilburg University, 2014.

“The Effect of Delegation of Decision Rights and Control: The Case of Lending Decisions for Small Firms” (with Peter Kroos), working paper University of Amsterdam, 2015.

“Who Do Franchisees Work For: Themselves or the Network?” (with Dennis Campbell and Jee Eun Shin), working paper Harvard Business School, 2015.

“Is Experience a Treasure? – The Effect of Tenure on Subjective Compensation” (with Nan Jiang), working paper University of Amsterdam, 2015.

## **JOURNAL EDITORIAL ACTIVITIES**

*Journal of Management Accounting Research, Associate Editor, 2013-2016*

*Contemporary Accounting Research, Board Member, 2006 - present*

*Journal of Contemporary Accounting and Economics, Associate Editor, 2012 - present*

*Behavioral research in Accounting, Board Member, 2008-2012*

## **AD HOC REVIEWER**

*Management Accounting research, The accounting*

*Review, Journal of Accounting and Economics, Journal of Accounting Research, Management Science.*

## **AWARDS AND HONORS**

Teacher of the year at Nyenrode University, 2000

Free Publicity Price of Tilburg University for the columns the papers publish, 2005

Limperg Medal awarded by the Dutch Inter-University Limperg Institute. The medal was awarded for “his innovative research in management accounting and for his work in organizing the Limperg Ph.D. courses in accounting.”, 2009

Management Accounting Research best paper award, 2010.  
AAA best dissertation award (Peter Kroos), 2010  
AAA best paper award for the working paper: Bormann, S., J. Bouwens and C. Hofmann, The  
Effect of Management Control Elements on Coordination, 2014

## **INVITED VISITS AND PRESENTATIONS**

### **2017**

Talk in Orense on invitation of the Spanish accounting association.

### **2016**

Analysis and rather than intuition should guide the auditor's decisions. Keynote talk at the auditing symposium to honor Willem Buijink.

### **2015**

Day of the Financial, Dutch Accounting Association, Masterclass: identification & control: a positive spiral?; Presenter at Financial Accounting Symposium at Cambridge on Cambridge Judge Business School, March 2015; Holding managers accountable for the future; Key note speech at the CFO forum at the Shanghai National Accounting Institute (in Shanghai) organized by The Chinese University of Hong Kong, April 2015.

### **2013/2014**

Full academic year faculty member at Harvard Business School.

### **2012**

Faculty member at the AAA yearly doctoral program at Lake Tahoe.

### **2011**

Faculty seminar at the strategic summit of the University of Melbourne

### **2009**

CIMA conference at London School of Economics.

### **1998-2011**

Several visits to the University of Melbourne

## **INVITED SEMINARS**

**2017:** Harvard Business School; UAM Madrid; Hong Kong University; **2016:** LMU Munich; **2015:** HEC Lausanne, University of Cambridge; **2012:** Ross school of business (University of Michigan),

The University of Notre Dame, The University of Waterloo **2011**: Faculty seminar Harvard Business School, Catholic University of Leuven; **2010**: Melbourne University.

### **PH.D. COMMITTEE MEMBERSHIP (completed)**

Supervisor: Jingwen Zhang; Peter Kroos; Ivo van Amelsfoort; Bert Steens; Stephan Hollander; Xavier Gabriëls.

Member: Victor Maas; Frank Moers; Marcel van Rinsum; Anna Gold.

### **Civil service and Consultations**

On invitation of the ministry of finance advice on audit firm business models (2017).

Managing Director of the Foundation for Auditing Research (from October 2015-date): <http://foundationforauditingresearch.org/>.

Chair of the CIMA review board on cost accounting projects (2016).

Member of the board of directors of Omo and chair of the audit committee [<http://www.omo.nl/>]; a school system in the Netherlands (2010- June 2017).

On Invitation of the Dutch parliament: Policy note on Non-Audit Services (2012).

Stichting Buurtzorg (healthcare organization), Member of the board of Directors (2009-2011).

Member of the board of three education programs (CFA, IT auditing and Financial Controllers) (2004-2011).

AFM (Dutch version of SEC). I advised AFM on the implementation of Wet Toezicht Accountants (2004-2005), My task was to chair a committee to design a cost price systems to levy the auditing firms for the service AFM provides.

NVAO (accreditation organization for Dutch and Flemish education). I was the chair of the accreditation committee for the Haagse Hogeschool (2005).

Member of the advisory board of accountancy education (NIVRA) (-2004-2014).

Advisory Board of the Center of Accountancy Research, University of Notre Dame, Indiana USA (2008-date).

Chair a committee that designs and implements a master of education at Tilburg University.

Selection committee member the Austrian Research Council (FWF, 2009)

### **RECENT PUBLICATIONS IN PRACTITIONARS JOURNALS**

“ Target setting and result manipulation: fighting the ratchet-effect” (with Peter Kroos), MCA: February 2017, number 1.

“Enhancing information sharing through accounting concepts” (With Peter Kroos)

Maandblad voor Accountancy en Bedrijfseconomie, 91(1/2) 2017.

“Auditors: their mindset and their decisions” Maandblad voor Accountancy en Bedrijfseconomie, 2016 90(10): 385-390.

Bouwens, J. What practitioners and academics want to know about audit quality, Maandblad voor Accountancy en Bedrijfseconomie, 2016, 90(9): 338-340.

## **EDITORIALS**

I regularly write editorials for Dutch national newspapers and at the web site of the Dutch accounting Association(<https://www.accountant.nl/>). Since 2009 I wrote like 12 editorials a year for the newspapers and 6 editorials a year for the Dutch accounting association. The newspaper editorials typically deal with policy issues and try look at these issues using academic work in economics. For instance in 2017 I wrote about the effect of curbing top salaries for government agencies, or why it makes sense to keep reporting financial statements on a quarterly basis while the Dutch government wanted to reduce the frequency of reporting financial statements.