Curriculum Vitae – Victor S. Maas – July 2024

PERSONAL DATA

Name:	Victor Sebastiaan Maas
Date of Birth:	August 22, 1975
Place of Birth:	Apeldoorn, The Netherlands

CONTACT DETAILS

Office address:	University of Amsterdam
	Amsterdam Business School
	Plantage Muidergracht 12, Office M2.21
	1018TV Amsterdam
	The Netherlands
Phone number:	+31653804185

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SCHOLARLY IDENTIFICATION

ORCID ID:	<u>0000-0002-6132-707X</u>
Web of Science ResearcherID:	<u>B-8772-2009</u>
ScopusID:	<u>24537627400</u>

WEBPAGES

University webpage:	http://uva.nl/profiel/v.s.maas
Google Scholar:	https://scholar.google.nl/citations?user=hRex_UIAAAAJ&hl=nl
SSRN:	http://ssrn.com/author=409944
LinkedIn:	https://nl.linkedin.com/in/victormaas

CURRENT POSITION

Full Professor of Accounting Amsterdam Business School University of Amsterdam September 2014 - present

OTHER AFFILIATIONS

Research Fellow Tinbergen Institute April 2013 - present (with interruption)

Adjunct Professor NHH Norwegian School of Economics August 2022 - present

PREVIOUS POSITIONS and AFFILIATIONS

<i>Visiting Adjunct Professor (Senior Research Fellow)</i> Universitas Airlangga (Surabaya, Indonesia)	March 2023 - February 2024
<i>Full Professor of Accounting</i> Erasmus School of Economics Erasmus University Rotterdam	March 2012 – August 2014
Associate Professor of Accounting Erasmus School of Economics Erasmus University Rotterdam	March 2011 – March 2012
Assistant Professor of Accounting Faculty of Economics and Business University of Amsterdam	November 2005 - February 2011
<i>Junior Researcher</i> Nijmegen School of Management Radboud University Nijmegen	March 2004 - October 2005
<i>Lecturer</i> and <i>Researcher</i> Faculty of Economics and Business University of Amsterdam	March 2001 - October 2005

EDUCATION and QUALIFICATIONS

Education:

Ph.D. in Business Economics / Accounting University of Amsterdam *February 2007*

Drs. (equivalent to BSc + MSc) in Economics (Cum Laude) University of Amsterdam March 2001

Qualifications:

Basic teaching qualification for Netherlands-based universities ("BKO") *February 2016*

PUBLICATIONS

In peer-reviewed academic journals

- Cardinaels, E., S. Kramer & V.S. Maas (2024). Navigating through the noise: The effect of color-coded performance feedback on decision-making. *Contemporary Accounting Research*, 41(2), 1031-1057. 10.1111/1911-3846.12932
- Ghita, R. & V.S. Maas (2024). The effects of span of control and temporal disaggregation of performance reports on discretionary performance evaluations. *Journal of Management Accounting Research*, 36(1), 139-156. <u>10.2308/JMAR-2022-066</u>
- Maas, V.S. & B. Shi (2023). The effects of target difficulty and relative ability on managers' delegation decisions. *Management Accounting Research*, 60, 100851 <u>10.1016/j.mar.2023.100851</u>
- Hecht, G., V.S. Maas & M. van Rinsum (2023). The effects of transparency and group incentives on managers' strategic promotion behavior. *The Accounting Review*, 98(7), 239-260. <u>10.2308/TAR-2020-0208</u>
- Chan, E., J. Lill, & V.S. Maas (2023). Promote internally or hire externally? The role of gift exchange and performance measurement precision. *Journal of Accounting Research*, 61(2), 4393-530. <u>10.1111/1475-679X.12475</u>
- Maas, V.S. & H. Yin (2022). Finding partners in crime? How transparency about managers' behavior affects employee collusion. *Accounting, Organizations & Society,* 96, 101293. <u>10.1016/j.aos.2021.101293</u>
- Brüggen, A., V. S. Maas & A. Van den Abbeele (2021). Replication in experimental management accounting research - An editorial. *Journal of Management Control*, 32, 155–160. <u>10.1007/s00187-021-00324-5</u>
- Kramer, S. & V.S. Maas (2020). Selective attention as a determinant of escalation bias in subjective performance evaluation judgments. *Behavioral Research in Accounting*, 32(1), 87-100. 10.2308/bria-18-021
- Van Rinsum, M., V.S. Maas & D. Stolker (2018). Disclosure checklists and auditors' judgments of aggressive accounting. *European Accounting Review*, 27, 383-399. <u>10.1080/09638180.2017.1304228</u>
- Maas, V.S. & N. Verdoorn (2017). The effects of performance report layout on managers' subjective evaluation judgments. *Accounting and Business Research*, 47, 731-751. 10.1080/00014788.2017.1324756
- Kramer, S., V.S. Maas & M. van Rinsum (2016). Relative performance information, rank ordering and employee performance: *Management Accounting Research*, 33, 16-24. <u>10.1016/j.mar.2016.03.004</u>
- Bol, J., S. Kramer, & V.S. Maas (2016). How control system design affects performance evaluation compression: The role of information accuracy and bonus transparency. Accounting, Organizations & Society, 51, 64-73. 10.1016/j.aos.2016.01.001
- Maas, V.S. & M. van Rinsum (2013). How control system design influences performance misreporting. Journal of Accounting Research, 51, 1159-1186. <u>10.1111/1475-679X.12025</u>
- Maas, V.S., M. van Rinsum, & K. Towry (2012). In search of informed discretion: An experimental investigation of fairness and trust reciprocity. *The Accounting Review*, 87, 617-644. <u>10.2308/accr-10205</u>.

- Van Rinsum, M., J. Douma & V.S. Maas (2012). Persoonlijkheid en de tevredenheid met accountingmaatstaven onder onzekerheid. Maandblad voor Accountancy en Bedrijfseconomie, 86, 123-131. <u>10.5117/mab.86.16356</u>.
- Hartmann, F.G.H. & V.S. Maas (2011). The effect of uncertainty on the roles of controllers and budgets: An exploratory study. *Accounting and Business Research*, 41, 439-458. <u>10.1080/00014788.2011.597656</u>.
- Maas, V.S. & R. Torres-González (2011). Subjective performance evaluation and gender discrimination. *Journal of Business Ethics*, 101, 667-681. <u>10.1007/s10551-011-0763-7</u>.
- Van Rinsum, M., R. den Dekker & V.S. Maas (2011). Prestatiemeting ten tijde van economische crisis: De aanpak van DSM. *Maandblad voor Accountancy en Bedrijfseconomie*, 85, 430-436. <u>10.5117/mab.85.21898</u>
- Hartmann, F.G.H. & V.S. Maas (2010). Why business unit controllers create budget slack: Involvement in management, social pressure and Machiavellianism. *Behavioral Research in Accounting*, 22, 27-49. <u>10.2308/bria.2010.22.2.27</u>.
- Hogendoorn, J. & V.S. Maas (2009). Beïnvloedt de keuze van prestatiemaatstaven de hoogte van de bonus? Een onderzoek bij Nederlandse beursgenoteerde ondernemingen. *Maandblad voor Accountancy en Bedrijfseconomie*, 83, 44-53. <u>10.5117/mab.83.10878</u>.
- Maas, V.S. & M. Matejka (2009). Balancing the dual responsibilities of business unit controllers: Field and survey evidence. *The Accounting Review*, 84, 1233-1253. <u>10.2308/accr.2009.84.4.1233</u>.
- Naranjo-Gil, D., V.S. Maas & F.G.H. Hartmann (2009). How CFO's determine management accounting innovation: An examination of direct and indirect effects. *European Accounting Review*, 18, 667-695. <u>10.1080/09638180802627795</u>.
- Naranjo-Gil, D., F.G.H. Hartmann & V.S. Maas (2008). Top management team heterogeneity, strategic change and operational performance. *British Journal of Management*, 19, 222-234. <u>10.1111/j.1467-8551.2007.00545.x</u>.
- Haanen, R., V.S. Maas & S. van Triest (2006). Relatieve prestatiemeting bij AEX-fondsen. *Maandblad voor Accountancy en Bedrijfseconomie*, 80, 298-306. <u>10.5117/mab.80.11819</u>.
- Maas, V.S. & G. Schouten (2006). Het effect van EVA-beloningscontracten op de beurswaarde van ondernemingen. *Maandblad voor Accountancy en Bedrijfseconomie*, 80, 439-446. <u>10.5117/mab.80.21850</u>

Other:

- Maas, V.S. & H. Yin (2022). The link between fraud and transparency: While organizational transparency can deter corruption, it can also lead to an increase in employee collusion. *Strategic Finance*, 103, (12), 19-20.
- Maas, V.S. (2022). Experimental accounting research in The Netherlands. In: Camfferman, K., H. Dekker & Wiersma, E. (Eds.) Reflecteren op Presteren – Liber Amicorum voor prof. Dr. T. L. C. M. Groot. 210-225.
- Maas, V.S. (2012). De Controller als Choice Architect. ERIM Inaugural Address Series.
- Maas, V.S. (2009). De kredietcrisis en de rol van de controller. Fiducie, 16, 36-39.
- Maas, V.S. (2008). Waarom zijn controlsystemen niet effectief?. Tijdschrift Financieel Management, May 2008.

Maas, V.S. (2007). Aan wie moeten controllers verantwoording afleggen? Finance & Control, June 2007.

Maas, V.S. (2007). Zijn controllers bereid cijfers te manipuleren? Tijdschrift Controlling, March 2007.

- Maas, V.S. (2007). Manipulatie van prestatiemeetsystemen door managers: de rol van de controller. Rostra Economica, February 2007, 19-21.
- Maas, V.S. (2005). De rol van de controller in Nederland. Management Control & Accounting, October 2005, 16-20. Reprinted in: D. Swagerman (Ed.) (2009) Van Trendvolger naar Trendsetter. Deventer, Netherlands: Kluwer.
- Bouwens, J., F.G.H. Hartmann, V.S. Maas, P. Perego & M. Van Rinsum (2003). Performance management in Nederland. *Management Control & Accounting*, October 2003, 4-8.
- Bouwens, J., F.G.H. Hartmann, V.S. Maas, P. Perego & M. Van Rinsum (2003). Performance management en de rol van de controller in Nederland. *Management Control & Accounting*, April 2003, 12-15.

WORKING PAPERS and PAPERS UNDER REVIEW

- Edossa, F.W., J. Gassen, & V.S. Maas (2024). Using Large Language Models to Explore Contextualization Effects in Economics-Based Accounting Experiments.
- Maas, V. S. & B. Shi (2024). Designing Scenario-Based Experiments: Does the Use of Third-Person Framing of Vignettes and Questions Reduce Social Desirability?
- Kshatriya, A. & V.S. Maas (2023). It's a Dirty Job But...Who Will Do It? How Managers Assign Tasks That No-One Wants To Do.

ONGOING RESEARCH PROJECTS

How Integrated Presentation of Financial and Sustainability Information Affects Investor Judgments (with Sanne Gaspersz and Jan Bouwens)

Escalation of Commitment, Target Achievement and Discretionary Performance Evaluations (with Niluh Putu Dian Rosalina Handayani Narsa)

Manager Kindness, Performance Measure Distortion, and Employee Effort (with Joel Berge and Huaxiang Yin)

Performance Measure Characteristics and Information Acquisition (with Florian Elsinger, Razvan Ghita, and Andreas Ostermaier)

Supervisor Gender and Employee Helping Behavior (with Katlijn Haesebrouck)

The Controller as Choice Architect: A Literature Review and Conceptual Framework for the Decision-Facilitation Role of Management Accounting (with Joel Berge)

The Effects of Reporting Structure and Reporting Frequency on Employee Effort (with Razvan Ghita)

Employee Selection for Temporary Duties: Performance Punishment or Public Shout-Out? (with Judith Künneke, Christoph Hörner and Marcel van Rinsum).

ACADEMIC CONFERENCE and SEMINAR PRESENTATIONS

Note: This selection does not contain presentations by coauthors.

Conference presentations:

The 2024 EAA annual conference in Bucharest, Romania The 2023 AAA MAS midvear meeting in Atlanta GA, USA The 2022 AAA ABO meeting in Phoenix AZ, USA The 2022 ENEAR conference in Seville, Spain The 2019 AAA annual meeting in San Francisco, CA, USA The 2019 GMARS conference in East Lansing MI, USA. The 2019 EAA annual conference in Paphos, Cyprus. The 11th Conference on New Directions in Management Accounting, Brussels, Belgium, December 2018. The 2018 AAA ABO section meeting in Phoenix AZ, USA. The 2018 EAA annual conference in Milan, Italy. The 2018 National Accounting Research Day of Belgium. The 2018 AAA MAS midvear meeting in Scottsdale AZ, USA. The 2017 AAA annual meeting in San Diego, CA, USA The 2015 AAA annual meeting in Chicago IL, USA. The 2015 EAA annual conference in Glasgow, UK. The 2015 AAA MAS midyear meeting in Newport Beach CA, USA. The 2014 AAA annual meeting in Atlanta GA, USA The 2014 ISAR conference in Maastricht, Netherlands. The 2014 EAA annual conference in Tallinn, Estonia. The 2013 EAA annual conference in Paris, France. The 8th Conference on New Directions in Management Accounting, Brussels, Belgium, December 2012. The 2012 EAA annual conference in Ljubljana, Slovenia. The 2011 GMARS conference in Sydney, Australia. The 2011 EAA annual conference in Rome, Italy, April 2011. The 2011 AAA MAS midyear conference, Atlanta GA, USA. The 7th Conference on New Directions in Management Accounting, Brussels, Belgium, December 2010. The 14th Symposium on Ethics Research in Accounting, New York NY, USA, August 2009. The 2009 AAA annual meeting in New York NY, USA. The 2009 EAA annual conference in Tampere, Finland. The 2009 AAA MAS midyear conference in St. Pete Beach FL, USA. The 2007 AAA annual meeting in Chicago IL, USA. The 2007 EAA annual conference in Lisbon, Portugal. The 2007 AAA MAS midyear conference in Fort Worth TX, USA. The 5th Conference on New Directions in Management Accounting, Brussels, Belgium, December 2006. The 2006 AAA MAS midyear conference, Clearwater beach FL, USA. The 3rd Workshop on Performance Measurement and Management Control, Nice, France, October 2005. The 2004 MARG conference at Aston Business School, Birmingham, UK. The 2004 EAA annual conference in Prague, Czech Republic.

Keynotes, plenaries, presentations:

The 2022 GEABA Symposium on the Economic Analysis of the Firm, Konstanz, Germany.

Journal of Management Accounting Research online seminar series (2020).

The 2019 ENEAR conference in Maastricht, Netherlands

The 2017 National Accounting Research Day of Belgium.

The 2017 Workshop on Accounting and Management Control "Memorial Raymond Konopka", Ourense, Spain.

The 2015 Dutch Accounting Research Conference in Maastricht, Netherlands.

The 2015 EAA Ph.D. forum in Glasgow, U.K.

The 2015 ENEAR summer school in Amsterdam, Netherlands

The 2nd (2015) Research forum on Challenges in Management Accounting and Control in Seville, Spain.

Invited seminars, workshops, and brownbags:

Airlangga University Surabaya, Bilkent University Ankara, Chapman University, Clemson University, Emory University, Erasmus University Rotterdam, Humboldt University Berlin, Maastricht University, Nanyang Technological University Singapore, NHH Bergen, Nyenrode Business University, Pablo de Olavide University, Tilburg University, Universität Sankt Gallen, University of Amsterdam, University of Bern, University of Edinburgh, University of Groningen, University of Ljubljana, University of Strathclyde, University of Southern Denmark, University of Texas at Austin, VU University Amsterdam, WHU-Otto Beisheim School of Management.

EDITORIAL and REVIEW SERVICE

Editor-in-Chief

Behavioral Research in Accounting (June 2023 - present)

Associate Editor:

European Accounting Review (June 2014 – May 2023)

Guest Editor

Journal of Management Control - special issue on Replication in Experimental Research (2021)

Editorial Board member:

Accounting and Business Research (July 2016 – present) Accounting Organizations and Society (August 2015 - present) Behavioral Research in Accounting (June 2017 – June 2023) Business Research (January 2015 - present) European Accounting Review (January 2012 - June 2014) Journal of Management Accounting Research (January 2016 - present) Journal of Management and Governance (January 2023 – present) Frontiers in Psychology (October 2022 – present) Management Accounting Research (January 2015 - present) The Accounting Review (June 2023 - present)

Ad hoc reviewer:

Abacus Accounting and Business Research Accounting Horizons Accounting Organizations and Society Behavioral Research in Accounting British Accounting Review Contemporary Accounting Research European Accounting Review European Management Review Financial Accountability and Management Journal of Behavioral and Experimental Economics Journal of Business Ethics Journal of Economic Behavior and Organization Journal of International Accounting Research Journal of Management Accounting Research Journal of Management and Governance Journal of Management Control Journal of Management Studies Management Accounting Research Management Science Psychology of Women Quarterly Revista Española de Financiación y Contabilidad The Accounting Review

American Accounting Association (AAA) annual meetings, AAA MAS meetings, AAA ABO meetings. National science foundation of the Netherlands (NWO), National science foundation of Flanders (FWO), National science foundation of Switzerland (SNSF)

Paper discussant:

AAA annual meeting: 2009, 2014, 2017, 2019 AAA ABO meeting: 2018 AAA MAS meeting: 2007, 2009, 2011, 2013, 2015, 2016, 2017, 2018, 2021 Conference on New Directions in Management Accounting: 2010, 2012, 2016, 2018 EAA annual conference: 2009, 2013, 2016, 2018, 2019 ENEAR conference: 2017, 2019, 2022 GMARS conference: 2009, 2016, 2019 SWAC conference: 2024

TEACHING EXPERIENCE

At University of Amsterdam (2001 - 2011, 2014 - present):

Undergraduate programs:

Introductory financial accounting Introductory management accounting Intermediate management accounting Advanced management accounting Thesis supervision

Master of Science programs:

Management accounting Management control Research methods for accounting students Judgment and decision making in accounting Thesis supervision

Executive programs: Executive Master in Finance and Control: Management control Thesis supervision

At Erasmus University Rotterdam (2011 - 2014):

Undergraduate programs: Introductory management accounting Intermediate management accounting

Master of Science programs: Management accounting research Thesis supervision Executive programs: Executive Master in Finance and Control: Thesis supervision

OTHER TEACHING

Ph.D.

Annual EDEN Doctoral Seminar on Quantitative Empirical Research in Management Accounting (2024 - present)

Ph.D lectures and seminars for Airlangga University (2022, 2023)

Ph.D. seminars for NHH – Norwegian School of Economics (2023)

Lectures and workshops for the 2015 ENEAR summer school and the 2017, 2019 and 2022 ENEAR Doctoral Colloquium

Ph.D. course on experimental management accounting research at the University of Münster (July/August 2013).

Ph.D. seminars for the Limperg Institute (Ph.D. course in management accounting 2009; Ph.D. course in experimental accounting research 2012, 2013).

Master

Lectures and thesis supervision for the AIAS (Amsterdam Institute of Advanced Labor Studies) Master in HRM (2004-2010).

MSc thesis supervision for Nyenrode Business University (2011 - 2015)

Guest lectures for the Executive Master in Finance and Control programs at Erasmus University Rotterdam and Nyenrode Business University (2004 - 2017).

Executive & professional education

PE courses for the NBA/VRC (Professional organization of accountants and controllers in the Netherlands) (2007 - 2018).

In-house courses and seminars for companies and not-for-profit organizations (e.g., Belastingdienst, CIZ, KLM, LeasePlan, Leiden University, PGGM, Shell, Wolters-Kluwer) (2008 – present).

PhD STUDENTS and DOCTORAL COMMITTEES

Former PhD students:

Anil Kshatriya - University of Amsterdam: main Supervisor. Graduation: June 2024. Razvan Ghita – University of Amsterdam: main Supervisor. Graduation: November 2021. Maria Jesus Sanchez Exposito - Pablo de Olavide University: Co-Supervisor. Graduation: May 2015

Current PhD students:

Sanne Gaspersz - University of Amsterdam – (2024 - present): main Supervisor (together with Jan Bouwens)

Evaluation committees:

University of Amsterdam 7 VU University Amsterdam 2 Tilburg University 3 KU Leuven University of Antwerp University of Ghent Norwegian School of Economics (NHH) Pablo de Olavide University University of Bern University of São Paulo University of Western Australia

OTHER PROFESSIONAL ROLES and SERVICE ACTIVITIES

At University of Amsterdam:

Member AIEC - central University of Amsterdam Ethics Committee (March 2022 - present)

Chair Economics and Business Ethics Committee (EBEC) (January 2022 - present)

Member Economics and Business Ethics Committee (EBEC) (September 2018 - present).

Member management team Department of Accounting at the Amsterdam Business School (March 2015 – February 2024).

Member program committee MSc Accounting & Control and MSc Finance (September 2020 - present).

Chair program committee of the BSc and MSc programs in Economics (September 2018 – February 2020).

Member of the Board of Trustees of the Executive Master in Finance & Control (September 2017-September 2019).

Department Chair of Department of Accounting at the Amsterdam Business School (March 2015 – September 2018).

Program Director MSc Accountancy & Control (September 2010 - February 2011).

Coordinator of the Amsterdam Business School Accounting Section Research Seminar Series (May 2007 – July 2010).

Member program committee of the BSc and MSc programs in economics and business (December 2006 – September 2010. Interim Chair 2008-2009).

At Erasmus University Rotterdam:

Head of the Accounting Auditing & Control section at Erasmus School of Economics (November 2013 – July 2014)

Member management team Accounting Auditing & Control section Erasmus School of Economics (December 2012 – July 2014)

Chair program committee MSc Accounting Auditing & Control, Erasmus School of Economics (September 2012 – October 2013).

At the American Accounting Association (AAA):

Member of the Liaison to Management Accounting Practice Committee (2024 - present)

Resident faculty / member of the mentoring program at the AAA MAS Doctoral Consortium (2023, 2024)

Member of the AAA Research & Publications Committee (2022-2023)

Committee chair of the Outstanding Management Accounting Paper Award Committee at the 2022 AAA annual meeting.

Member of the AAA Research Committee (2021-2022)

Co-chair for the MA section of the 2020 and 2021 AAA Annual Meeting

Committee chair of the 2017-2018 MA section publications committee

Member of the 2016-2017 MA section publications committee

Co-organizer of the IMA Doctoral Colloquium at the 2015 and 2016 AAA MA section midyear meetings.

Member of the AAA Notable Contributions to Management Accounting Literature Award Committee 2014-2015.

Member of the Outstanding Management Accounting Paper Award Committee at the 2010 AAA annual meeting.

At European Network for Experimental Accounting Research (ENEAR):

Co-organizer 2024 ENEAR conference

Co-organizer 2022 ENEAR conference

Organizer and moderator of the ENEAR online seminar series

Organizer of the 2015 ENEAR summer school in experimental accounting research

Founder and Coordinator / Chair (2014 - present)

Other:

Board member of the Limperg Institute (September 2018 - present).

Invited presentations, workshops, and panel-memberships at various companies, government organizations, professional organizations and professional conferences (please contact me for details).

Member executive committee of PREBEM (network organization of Dutch PhD students in management and business economics) (January 2002 - January 2003).

MEMBERSHIP of PROFESSIONAL ORGANIZATIONS

Member of the American Accounting Association Accounting, Behavior and Organizations Section Management Accounting Section Member of the European Accounting Association Member of the Economic Science Association Academic member of the Institute of Management Accountants Member of the Society for Judgment and Decision Making