

Victor S. Maas

Amsterdam Business School
University of Amsterdam
Plantage Muidergracht 12, Office M2.18
1018TV Amsterdam, Netherlands
Office phone: +31205257651
Mobile phone: +31653804185
E-mail: vmaas@uva.nl or v.s.maas@uva.nl
Web: <http://uva.nl/profiel/v.s.maas>

Google Scholar: https://scholar.google.com/citations?user=hRex_UIAAAAJ&hl=en
SSRN: <http://ssrn.com/author=409944>
LinkedIn: <https://nl.linkedin.com/in/victormaas>
Twitter: https://twitter.com/UvA_Accounting
ORCID ID: [0000-0002-6132-707X](https://orcid.org/0000-0002-6132-707X)
ResearcherID: [B-8772-2009](https://pubs.acs.org/doi/10.26434/chemrxiv-2019-08-01)
ScopusID: [24537627400](https://orcid.org/0000-0002-6132-707X)

CURRENT POSITION

Full Professor of Accounting
Amsterdam Business School
University of Amsterdam

September 2014 - present

SECONDARY AFFILIATIONS

Adjunct Professor
NHH Norwegian School of Economics

August 2022 - present

Adjunct Professor (Senior Research Fellow)
Universitas Airlangga (Surabaya, Indonesia)

March 2023 - present

PREVIOUS POSITIONS and AFFILIATIONS

Full Professor of Accounting
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

Junior Researcher
Nijmegen School of Management
Radboud University Nijmegen

March 2004 - October 2005

Lecturer and Researcher
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

RESEARCH INTERESTS

My research is focused on increasing our understanding of how economic incentives, cognitive processes, and the social environment interactively affect how individuals produce and use accounting information. Specific research interests include:

- The selection and use of performance measures
- Discretionary performance evaluation processes
- Dysfunctional and strategic behavior of employees and managers
- Design of incentive systems and accountability structures
- Determinants and effects of the design of the finance and control function in organizations

PUBLICATIONS

In peer-reviewed academic journals

Ghita, R. & V.S. Maas (2023). The effects of span of control and temporal disaggregation of performance reports on discretionary performance evaluations. Forthcoming in *Journal of Management Accounting Research*.

Hecht, G., V.S. Maas & M. van Rinsum (2023). The effects of transparency and group incentives on managers’ strategic promotion behavior. Forthcoming in *The Accounting Review*.

Maas, V.S. & B. Shi (2023). The effects of target difficulty and relative ability on managers’ delegation decisions. Forthcoming in *Management Accounting Research*. [10.1016/j.mar.2023.100851](https://doi.org/10.1016/j.mar.2023.100851)

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. [10.1111/1475-679X.12475](https://doi.org/10.1111/1475-679X.12475)

Maas, V.S. & H. Yin (2022). Finding partners in crime? How transparency about managers’ behavior affects employee collusion. *Accounting, Organizations & Society*, 96, Article# 101293. [10.1016/j.aos.2021.101293](https://doi.org/10.1016/j.aos.2021.101293)

- 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. [10.1007/s00187-021-00324-5](https://doi.org/10.1007/s00187-021-00324-5)
- 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](https://doi.org/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. [10.1080/09638180.2017.1304228](https://doi.org/10.1080/09638180.2017.1304228)
- 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](https://doi.org/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. [10.1016/j.mar.2016.03.004](https://doi.org/10.1016/j.mar.2016.03.004)
- 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](https://doi.org/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. [10.1111/1475-679X.12025](https://doi.org/10.1111/1475-679X.12025)
- 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. [10.2308/accr-10205](https://doi.org/10.2308/accr-10205).
- 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. [10.5117/mab.86.16356](https://doi.org/10.5117/mab.86.16356).
- 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. [10.1080/00014788.2011.597656](https://doi.org/10.1080/00014788.2011.597656).
- Maas, V.S. & R. Torres-González (2011). Subjective performance evaluation and gender discrimination. *Journal of Business Ethics*, 101, 667-681. [10.1007/s10551-011-0763-7](https://doi.org/10.1007/s10551-011-0763-7).
- 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. [10.5117/mab.85.21898](https://doi.org/10.5117/mab.85.21898)
- 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. [10.2308/bria.2010.22.2.27](https://doi.org/10.2308/bria.2010.22.2.27).
- Hogendoorn, J. & V.S. Maas (2009). Beïnvloedt de keuze van prestatie maatstaven de hoogte van de bonus? Een onderzoek bij Nederlandse beursgenoteerde ondernemingen. *Maandblad voor Accountancy en Bedrijfseconomie*, 83, 44-53. [10.5117/mab.83.10878](https://doi.org/10.5117/mab.83.10878).
- Maas, V.S. & M. Matejka (2009). Balancing the dual responsibilities of business unit controllers: Field and survey evidence. *The Accounting Review*, 84, 1233-1253. [10.2308/accr.2009.84.4.1233](https://doi.org/10.2308/accr.2009.84.4.1233).
- 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. [10.1080/09638180802627795](https://doi.org/10.1080/09638180802627795).

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. [10.1111/j.1467-8551.2007.00545.x](https://doi.org/10.1111/j.1467-8551.2007.00545.x).

Haanen, R., V.S. Maas & S. van Triest (2006). Relatieve prestatie meting bij AEX-fondsen. *Maandblad voor Accountancy en Bedrijfsconomie*, 80, 298-306. [10.5117/mab.80.11819](https://doi.org/10.5117/mab.80.11819).

Maas, V.S. & G. Schouten (2006). Het effect van EVA-beloningscontracten op de beurswaarde van ondernemingen. *Maandblad voor Accountancy en Bedrijfsconomie*, 80, 439-446. [10.5117/mab.80.21850](https://doi.org/10.5117/mab.80.21850)

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 prestatie-meetsystemen 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

Cardinaels, E., S. Kramer & V.S. Maas (2023). *Navigating Through the Noise: The Effect of Color-Coded Performance Feedback on Decision-Making*

Kshatriya, A. & V.S. Maas (2022) *It's a dirty job but...who will do it? How managers assign tasks that no one wants to do.*

ONGOING RESEARCH PROJECTS

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)

Vignette Framing in Behavioral Ethics Research (with Bei Shi)

ACADEMIC CONFERENCE and SEMINAR PRESENTATIONS

Note: This selection does not contain presentations by coauthors.

Conference presentations:

The 2023 AAA MAS midyear 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 midyear 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 (virtual), Bilkent University Ankara (virtual) Chapman University (virtual), Clemson University (virtual), 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 (scheduled), University of Texas at Austin, VU University Amsterdam, WHU-Otto Beisheim School of Management (scheduled).

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)
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 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

RESEARCH AWARDS, GRANTS and RECOGNITIONS

Awards and grants:

2011 Erasmus School of Economics Top Talent Researcher Award.

Institute of Management Accountants – Foundation of Applied Research. Research grant for the project *The impact of compensation system design on confrontation costs* (2011 - with J. Bol & S. Kramer).

Ministry of Education of Spain (project number: ECO2011-24613). Research grant for the project *Configuration of management control systems in team-based organizational structures*. (2011 - with D. Naranjo-Gil and others).

University of Amsterdam Internationalization grant for organizing the first ENEAR summer school on experimental accounting research (2014).

Recognitions:

Erasmus Research Institute of Management member (2012 – 2014)

Erasmus Research Institute of Management High Performance Researcher (2012, 2013, 2014)

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. seminar for NHH – Norwegian School of Economics

Lectures and workshops for the 2015 ENEAR Ph.D. summer school in experimental accounting research.

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).

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

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

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

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, Leiden University, PGGM, Shell, Wolters-Kluwer) (2008 – present).

PhD STUDENTS and DOCTORAL COMMITTEES

Former PhD students:

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:

Anil Kshatriya - University of Amsterdam – (2018 – present): main Supervisor

Evaluation committees:

University of Amsterdam 7

VU University Amsterdam 2

Tilburg University 2

KU Leuven

Norwegian School of Economics (NHH)

Pablo de Olavide University

University of Bern

University of Ghent

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 – present).

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 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-organizer 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 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 (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 founding 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