

# SANDER VAN TRIEST

## CV November 2021

### *Address:*

dr ir S.P. van Triest

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## **Current position**

*Amsterdam Business School, University of Amsterdam*

Associate professor of management accounting, since 2009

## **Past positions**

*Amsterdam Business School, University of Amsterdam*

Programme director MSc Accountancy & Control part-time, 2007 – 2019

Programme director MSc Accountancy & Control full-time, 2007 – 2017

Track coordinator Accountancy & Control in BSc Economics and Business, 2015 – 2016

Head of Accounting section, 2010 – 2015

Director, ABS Graduate School of Business, 2011 – 2014

Acting head, Education Service Center, 2012 – 2014

Co-director, College of Economics and Business, 2011 – 2014

Assistant professor of management accounting, 2005 – 2009

*University of Twente*

Assistant professor of management accounting, 2000 – 2005

Ph.D. researcher, 1996 – 2000

## **Publications - international**

Innovativeness in the professional services industry: A practice level analysis (2021), *European Management Review*, 18(3), 263-276, with Chris Williams.

Managing flexible work arrangements: teleworking and output controls (2018), *European Management Journal*, 36, 727-735, with Bianca Groen, Michael Coers and Neeke Wtenweerde.

Product launch performance in hi-tech SMEs: Newness to the firm and the role of management controls (2017), *International Journal of Innovation Management*, 22(3), 1-22, with Chris Williams.

Unintended consequences of changing accounting standards: the case of fair value accounting and mandatory dividends (2014), *Abacus*, 50(3), 342-368, with Igor Goncharov.

- Management control and the decentralization of R&D (2013), *Journal of Management*, 39(4), 906-927, with Brigitte Ecker and Chris Williams.
- Do fair value adjustments influence dividend policy? (2011), *Accounting and Business Research*, 41(1), 1-18, with Igor Goncharov.
- The impact of corporate and national cultures on decentralization in multinational corporations (2009), *International Business Review*, 18, 156-167, with Chris Williams.
- The impact of customer-specific marketing activities on customer profitability and retention (2009), *Marketing Letters*, 20(2), 125-138, with Maurice Bun, Erik van Raaij and Maarten Vernooij.
- The use of costing information in Egypt: a research note (2007), *Journal of Accounting and Organizational Change*, 3(3), 329-343, with Mohamed Elshahat.
- Valuing patents on cost-reducing technology: a case study (2007), *International Journal of Production Economics*, 105, 282-292, with Wim Vis.
- Customer size and customer profitability in non-contractual relationships (2005), *The Journal of Business and Industrial Marketing*, 20(3), 148-155.
- The implementation of customer profitability analysis: a case study (2003), *Industrial Marketing Management*, 32, 573-583, with Erik van Raaij and Maarten Vernooij.

#### **Publications – Dutch and other**

- Triest, S.P. van, J. Blom (2018), Supplier initiated open book accounting: using accounting information to initiate changes in a services supply chain, in: M. Carlsson-Wall, H. Hakansson, K. Kraus, J. Lind, & T. Strömsten (Eds.), *Accounting, innovation and inter-organisational relationships* (Routledge Accounting Series), Routledge, 176-196.
- Vorst, C.S., J.J.F. van Raak, S.P. van Triest (2015), Beïnvloedt negatief nieuws de aantrekkelijkheid van grote accountantskantoren voor potentiële werknemers? *Maandblad voor Accountancy en Bedrijfseconomie*, 89(5), 164-173 ('Does negative news influence the attractiveness of Big 4 firms for potential employees?').
- Triest, S.P. van (2013), Mag het ook wat minder? De accountant als wetenschapper, of waarom The Accounting Review toch goed voor je is. *Faces*, 15(2), 34-37 ('The accountant as a scientist, or why you should read The Accounting Review').
- Triest, S.P. van, T.P.G. van Mullem (ed.) (2008), *Financieel management in de praktijk: Liber Amicorum voor prof. dr. Jan Bilderbeek*, University of Twente ('Financial management in practice: honorary collection for Jan Bilderbeek').
- Triest, S.P. van (2008), 'What is goodwill?', in: Triest, S.P. van, T.P.G. van Mullem (ed) (2008), *Financieel management in de praktijk: Liber Amicorum voor prof. dr. Jan Bilderbeek*, University of Twente, 142-156.
- Haanen, R.A.J., V.S. Maas, S.P. van Triest (2006), 'Relatieve prestatie meting bij AEX-fondsen', *Maandblad voor Accountancy en Bedrijfseconomie*, 80(10), 298-306 ('Relative performance evaluation at major Dutch listed firms').
- Triest, S.P. van, J. Weimer (2006), 'Dilemma's rondom impairment testing onder IFRS', *Handboek Accountancy*, supplement 9 ('Dilemmas in impairment testing under IFRS').
- Triest, S.P. van, J. Weimer (2005), 'Waardetoetsing van goodwill volgens IAS 36 en FAS 142', *Maandblad voor Accountancy en Bedrijfseconomie*, 79(10), 486-494 ('Goodwill impairment testing under IAS 36 and FAS 142').

- Triest, S.P. van, M.J.F. Wouters (2005), 'Management & Cost Accounting, 6th ed: Colin Drury (book review)', *International Journal of Accounting*, 40(1), 107-112.
- Triest, S.P. van, J. Weimer (2004), 'Koersreacties op aankondigingen van goodwill impairments in Nederland', *Maandblad voor Accountancy en Bedrijfseconomie*, 78(10), 455-462 ('Stock price reactions to announcements of goodwill impairments in The Netherlands').
- Keijsers, R.S.G.M., S.P. van Triest (2004), 'Verbeterd de operationele prestatie van ondernemingen als gevolg van een fusie of overname?', *Maandblad voor Accountancy en Bedrijfseconomie*, 78(3), 107-116 ('Does the operational performance of companies improve after a merger or acquisition?').
- Triest, S.P. van, E.M. van Raaij, M.J.A. Vernooij (2004), 'Klantwaarde: van winstgevendheid naar waardevol', *Checklisten Financieel Management* 54 ('Customer value: from profitable to valuable customers').
- Triest, S.P. van, O. Marchau, L. van Vliet (2004), 'Nederland in de ruimte: de kostprijs van een ruimte-experiment', *Economenblad*, 27(4), 8-10 ('The Netherlands in space: the unit cost of a space experiment').
- Triest, S.P. van (2002), 'Verwerking van goodwill in de jaarrekening: een Amerikaanse tragedie', *Accounting*, nr 11, 2-7 ('Accounting for goodwill: an American tragedy').
- Triest, S.P. van, E.M. van Raaij (2002), 'Dienstverlening in business-to-business relaties: het belang van klantwinstgevendheidsinformatie', *Accounting*, nr 9, 14-22 ('Service activities in business-to-business relationships: the importance of customer profitability information').
- Vernooij, M.J.A., E.M. van Raaij, S.P. van Triest (2001), 'Klantwaarde in een nieuw perspectief', *Holland Management Review*, nr 78, jul-aug, 29-37 ('Customer value in a new perspective').
- Triest, S.P. van (2000), 'A note on the nature of operating leverage', in: M.P.B. Bonnet et al (red), *FMA-kroniek 2000*, Rotterdam, Erasmus Universiteit, 243-248.
- Triest, S.P. van (2000), *The cost structure of firms: managing fixed versus variable costs*, Ph.D. thesis, University of Twente.
- Triest, S.P. van (1999), 'Waarde is meer dan winst of economisch toegevoegde waarde', *Holland Management Review*, nr 68, nov-dec, 48-57 ('Value is more than profit or economic value added').
- Triest, S.P. van (1999), 'Bedrijfskunde en methodologie', *Bedrijfskunde*, 71(1), 61-69 ('Business administration and methodology').
- Pape, J.C., S.P. van Triest, J. Weimer (1998), 'Beschermingsconstructies, structuurregime en ondernemingswaarde: een reactie (2)', *Maandblad voor Accountancy en Bedrijfseconomie*, 72(4), 213-216 ('Take-over defences: a reaction').

### **PhD supervision**

- Helena Kloosterman, *Managing professionals: An Examination of Management Control Systems in Professional Service Firms*, University of Amsterdam, defended 5 November 2019. Role: promotor.
- Rebecca Maughan, *Through the looking glass: the emergence, evolution and embedding of sustainability accounting in a family business*, University of Amsterdam, defended 12 September 2017. Role: co-promoter, promotor: prof B.G.D. O'Dwyer.

Mohamed Elshahat, *Cost information and strategic planning in the Egyptian private sector*, University of Twente, defended 21 September 2006. Role: assistant promotor, promotor: prof dr J. Bilderbeek.

### **PhD committee membership**

Razvan Ghita, University of Amsterdam (Graduation: November 2021)

### **Review activities**

Editorial board, *Industrial Marketing Management*

Ad hoc reviewer for *Accounting and Business Research*, *European Accounting Review*, *European Management Review*, *Accounting Education*, *British Journal of Management*, *International Journal of Production Economics*, *Journal of Marketing Management*, *Service Industries Journal*, *Technovation*.

Commendation as Outstanding Reviewer 2011, *British Journal of Management*

### **Teaching activities**

*University of Amsterdam*

Management Accounting 1 for Economics (since 2019)

Student evaluation 2020: 4.1/5

Management Accounting 1 for Business (since 2019)

Student evaluation 2019: 7.9, 2020: 3.8/5, 2021: 4.0/5

Introduction to Accounting (since 2014) – MBA Healthcare

Student evaluation 2014: 4.2/5, 2015: 8.7, 2016: 9.8, 2017: 9.1, 2018: 9.5; 2019: 9.5, 2021: 4.9/5

Management Control Research (2015-2018) – MSc

Student evaluation 2015: 8.1, 2016: 8.1, 2017: 8.1, 2018: 8.3

Research Seminar Accountancy & Control (2009-2016) – MSc

Student evaluation 2011: 4.2/5, 2012: 4.4/5, 2013: 4.2/5, 2014: 4.4/5, 2015: 7.6, 2016: 7.5

Management Control Research (2010-2012) – MSc

Financial Accounting (2010-2011) – Bachelor year 1

Management Accounting Research Seminar (2005-2010) – MSc

Management Accounting Intermediate (2007-2008) – Bachelor year 2

Management Accounting Introduction (2005-2007) – Bachelor year 1

Thesis supervision:

MSc theses: 256 theses completed

BSc theses: 32 theses completed

*University of Twente*

\* Taught and developed courses in management accounting from 2000 – 2005 at second year bachelor level.

\* Taught and developed a new course on ‘Financial management of new business ventures’ for an MSc in Entrepreneurship.

\* Instructor in master level course on financial management and management accounting based on discussion of student papers from 1997 – 2003.

\* Instructor in various other courses on research methodology, financial accounting, and operations management in various years, both bachelor and master level.

\* (Co-) supervised 80+ master theses of Industrial Engineering and Management students, always consisting of solving a real life problem in an organization during a 6 month internship.

*Qualifications and courses followed*

2018 Teacher of the Year in the MBA Healthcare 2016-18 programme

2015 Harvard Business Press Case Method Teaching Seminar

2013 – 2014 Programme for Education Leadership, in-house programme at University of Amsterdam

2003 Basic Teaching Qualification at University of Twente

*Service activities*

Member of various boards and committees at university level on issues such as research ethics, teaching policies, IT support systems, accreditation visits, student awards, etc.