

SANDER VAN TRIEST

CV January 2026

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Current position

Amsterdam Business School, University of Amsterdam

Associate professor of management accounting, since 2009

Head of Accounting section, since November 2023

Programme director Executive Master Finance & Control, since September 2023

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

Williams, C., van Triest, S., & Kloosterman, H. (in press). Physicians as process innovators in healthcare organizations: Exploring the determinants of change from within. *Business Horizons*, [10.1016/j.bushor.2025.12.004](https://doi.org/10.1016/j.bushor.2025.12.004)

van Triest, S. (in press). Do customers complicate control? The impact of customer contact on information asymmetry in employee-supervisor relationships. *Journal of Management Accounting Research*. [10.2308/JMAR-2024-055](https://doi.org/10.2308/JMAR-2024-055)

Shi, B., & van Triest, S. (in press). What determines managers' use of subjective performance information? *Accounting and Business Research*, [10.1080/00014788.2025.2521488](https://doi.org/10.1080/00014788.2025.2521488).

- van Triest, S., & Williams, C. (2024). Following the chain of command? How managers balance benefits and risks in granting autonomy to employees. *European Management Journal*, 42(1), 89-97. [10.1016/j.emj.2022.08.007](https://doi.org/10.1016/j.emj.2022.08.007)
- van Triest, S. (2024). Incentives and effort in the public and private sector. *Public Administration Research*, 84(2), 233-247. [10.1111/puar.13691](https://doi.org/10.1111/puar.13691)
- Williams, C., & van Triest, S. (2023). Understanding performance in professional services for innovation intermediation: Technology consultants vs. management consultants. *Technovation*, 126, Article 102824. [10.1016/j.technovation.2023.102824](https://doi.org/10.1016/j.technovation.2023.102824)
- van Triest, S., Kloosterman, H., & Groen, B.A.C. (2023). Under which circumstances are enabling control and control extensiveness related to employee performance? *Management Accounting Research*, 59, Article 100831. [10.1016/j.mar.2023.100831](https://doi.org/10.1016/j.mar.2023.100831)
- Williams, C., & van Triest, S. (2021). Innovativeness in the professional services industry: A practice level analysis. *European Management Review*, 18(3), 263-276. [10.1111/emre.12450](https://doi.org/10.1111/emre.12450)
- Groen, B.A.C., van Triest, S., Coers, M., & Wtenweerde, N. (2018). Managing flexible work arrangements: teleworking and output controls. *European Management Journal*, 36, 727-735. [10.1016/j.emj.2018.01.007](https://doi.org/10.1016/j.emj.2018.01.007)
- Williams, C., & van Triest, S. (2017). Product launch performance in hi-tech SMEs: Newness to the firm and the role of management controls. *International Journal of Innovation Management*, 22(3), 1-22. [10.1142/S1363919617500220](https://doi.org/10.1142/S1363919617500220)
- Goncharov, I., & van Triest, S. (2014). Unintended consequences of changing accounting standards: the case of fair value accounting and mandatory dividends. *Abacus*, 50(3), 342-368. [10.1111/abac.12033](https://doi.org/10.1111/abac.12033)
- Ecker, B., van Triest, S., & Williams, C. (2013). Management control and the decentralization of R&D. *Journal of Management*, 39(4), 906-927. [10.1177/0149206311411507](https://doi.org/10.1177/0149206311411507)
- Goncharov, I., & van Triest, S. (2011). Do fair value adjustments influence dividend policy? *Accounting and Business Research*, 41(1), 1-18. [10.1080/00014788.2011.549637](https://doi.org/10.1080/00014788.2011.549637)
- Williams, C., & van Triest, S. (2009). The impact of corporate and national cultures on decentralization in multinational corporations. *International Business Review*, 18, 156-167. <https://doi.org/10.1016/j.ibusrev.2009.01.003>
- van Triest, S., Bun, M.J.G., Raaij, E.M., & Vernooij, M.J.A. (2009). The impact of customer-specific marketing activities on customer profitability and retention. *Marketing Letters*, 20(2), 125-138. [10.1007/s11002-008-9061-2](https://doi.org/10.1007/s11002-008-9061-2)
- van Triest, S., & Elshahat, M.F. (2007). The use of costing information in Egypt: a research note. *Journal of Accounting and Organizational Change*, 3(3), 329-343. [10.1108/18325910710820328](https://doi.org/10.1108/18325910710820328)
- van Triest, S., & Vis, W. (2007). Valuing patents on cost-reducing technology: a case study. *International Journal of Production Economics*, 105, 282-292. [10.1016/j.ijpe.2006.04.019](https://doi.org/10.1016/j.ijpe.2006.04.019)
- van Triest, S. (2005). Customer size and customer profitability in non-contractual relationships. *Journal of Business and Industrial Marketing*, 20(3), 148-155. [10.1108/08858620510592768](https://doi.org/10.1108/08858620510592768)
- van Raaij, E.M., Vernooij, M.J., & van Triest, S. (2003). The implementation of customer profitability analysis: a case study. *Industrial Marketing Management*, 32, 573-583. [10.1016/S0019-8501\(03\)00006-3](https://doi.org/10.1016/S0019-8501(03)00006-3)

Publications – Dutch and other

- Hoenderdos, J., van Triest, S. (2024), Unlocking RPA potential: Understanding the use of Robotic Process Automation by finance employees. *Maandblad voor Accountancy en Bedrijfseconomie*, 98(3), 65-74. [10.5117/mab.98.109880](https://doi.org/10.5117/mab.98.109880)
- Williams, C., van Triest, S.P. (2023), Researching Practice Areas of Consultancy Firms, *Management Consulting Journal*, Vol 6(2), 104-110. [10.2478/mcj-2023-0012](https://doi.org/10.2478/mcj-2023-0012)
- 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').

Working papers and papers under review

- van Triest, S. (2024). (How) did the switch to working from home due to the covid pandemic affect formal employee-level management control?
- Williams, C., van Triest, S., & Kloosterman, H. (2024). Process innovativeness in healthcare organizations: Should physicians mimic business consultants?
- van Triest, S., Williams, C., & Kloosterman, H. (2024). Understanding organizational-professional conflict: the effects of organizational controls and professional field strength.
- van Triest, S. (2024). Supervisor discretion and employee working from home.

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-promotor, 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

Accounting and Business Research, Behavioral Research in Accounting, European Accounting Review, Management Accounting Research, British Accounting Review, Accounting & Finance, European Management Review, Accounting Education, British Journal of Management, International Journal of Production Economics, Journal of Marketing Management, Service Industries Journal, Technovation, Journal of Organizational Effectiveness, Review of Managerial Science, International Public Management Journal.

Teaching activities

University of Amsterdam

Management Accounting 1 for Economics (2019-) – BSc Economics and Business Economics

Introduction to Accounting (2014-) – MBA Healthcare

Research Seminar Accountancy & Control (2009-2016, 2024-) – MSc Accountancy & Control

Management Accounting 1 for Business (2019-2024) – BSc Business Administration

Management Control Research (2010-2012, 2015-2018) – MSc Accountancy & Control

Financial Accounting (2010-2011) – BSc Economics & Business

Management Accounting Research Seminar (2005-2010) – MSc Accountancy & Control

Management Accounting Intermediate (2007-2008) – BSc Economics & Business

Management Accounting Introduction (2005-2007) – BSc Economics & Business

Thesis supervision:

MSc/MBA theses: 296 completed theses supervised

BSc theses: 32 completed theses supervised

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 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

2024 Teacher of the Year in the MBA Healthcare 2022-24 cohort

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

2015 Harvard Business Press Case Method Teaching Seminar

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

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

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.