

## **2016 Lifetime Contribution Award Winner -Susan Haka, Michigan State University**

Dr. Sue Haka

Receives 2016 Lifetime Contribution to Management Accounting Award

Dr. Sue Haka is the EY Endowed Professor of Accounting in the Accounting and Information Systems Department in the Eli Broad College of Business at Michigan State University. She is the recipient of several awards including the Michigan State University Distinguished Faculty Award, the MSU Teacher-Scholar Award, and the American Accounting Association Outstanding Educator Award. Dr. Haka's research focuses on the role of accounting systems in business processes. She has published numerous academic and practitioner journal articles, is the co-author of two textbooks, and serves on multiple editorial boards and has been Editor of Behavioral Research in Accounting. Dr. Haka served as President of the American Accounting Association and has also served the Management Accounting Section in the role of President, Secretary-Treasurer, Chair of the Publications Committee, Program Chair for the Midyear Meeting and the Annual Meeting and Chair of the Notable Contribution to Management Accounting Literature Award Committee.

## **2015 Lifetime Contribution Award Winner - Michael Maher**

Professor Michael W. Maher

Receives 2015 Lifetime Contribution to Management Accounting Award

Michael W. Maher, is a Professor of Accounting at the University of California, Davis. He has also served on the faculty at University of Michigan and as a visiting Professor on two occasions at the University of Chicago. In addition to being on the faculty, he has served as Acting Dean and Associate Dean at the University of California, Davis. He has served the AAA in numerous positions and as President of the Management Accounting Section.

Professor Maher is a very significant contributor to research in managerial accounting with important and well-recognized works. His work has extended into many managerial accounting areas and topics such as management of governmental units, healthcare accounting, governance and ethics in accounting, internal controls, field studies, the design of managerial incentives and retrospective evaluations of the field of managerial accounting research. Recognition of Professor Maher's research quality includes the American Accounting Association Competitive Manuscript Award, the AICPA Notable Contribution to the Literature Gold Medal Award, the American Taxation Association Outstanding Manuscript Award.

Professor Maher has made strong contributions to management accounting through his educational activities. He is a co-author on several well-regarded managerial textbooks. His educational achievements include the ability to merge research, theory and practice. He has received many teaching recognitions. Numerous nominators noted his extensive work as a mentor and helping to develop junior faculty. As noted by one nominator, "Professor Maher has a phenomenal record of sustained success in teaching, education and mentoring."

Professor Maher surely deserves the recognition as the Management Accounting Section's Lifetime Contribution Award winner for his service, research and education contributions to the profession.

This award is generously supported by the AICPA.

#### **2014 Lifetime Contribution Award Winner - Stan Baiman**

Professor Stanley Baiman

Receives 2014 Lifetime Contribution to Management Accounting Award

Stanley Baiman, William H. Lawrence Emeritus Professor at the Wharton School, University of Pennsylvania, and Adjunct Professor at Bocconi University in Milan, Italy, is among the most influential contributors to the field of management accounting. Whereas his work and its reach have been both deep and broad, there are three strands in his work over the last 30 years across his c. 30 articles in major journals.

In the 1980s, Professor Baiman was pivotal in jump-starting the literature on agency problems in accounting, with Demski, the 2011 winner of this Lifetime Contribution Award. Stan was a pioneer with agency theory in accounting, which became an important research framework in management accounting since its "invention" in the late 1970s. Stan's early work led us to rethink how classic managerial accounting ideas like variance investigation and responsibility accounting are impacted when used to measure and evaluate managerial performance.

In the mid-90s, Stan and his coauthors made important progress on organizational design and multi-agent contracting problems. The interplay of contracting and organizational design is at the heart of management accounting. Particularly of note here is the paper "On the Usefulness of Discretionary Bonus Schemes" (The Accounting Review 1994) where the ingenious solution of a "budget balancer"

was introduced in the setting of a bonus pool with multiple agents. This paper triggered significant follow-up work to the present and has been key in explaining the ubiquity of bonus pools in practice.

In the early-2000s, Stan's research focus shifted to examining management accounting issues in inter-firm contracting problems such as in supply chains. Much of this work adopts an "incomplete contracting" logic where contracts are too complex and too dynamic to be completely specified in advance. His survey article in this area, "Incentive Issues in Inter-Firm Relationships" (Accounting, Organizations & Society 2002), describes this in sufficient detail to help new researchers in the area, but is intuitive enough to be readable by consumers, and not just the producers, of this style of research.

Professor Baiman has written a number of influential surveys, which have become essential reading for Ph.D. students and researchers throughout the world in accounting as well as adjacent fields. His survey articles "Agency Research in Managerial Accounting" (Journal of Accounting Literature 1982) and "Agency Research in Managerial Accounting: A Second Look" (Accounting, Organizations & Society 1990) were not only invaluable to agency researchers, but also made the field accessible to non-agency (and non-analytical) researchers.

A distinguishing feature of Professor Baiman is eclecticism. Although Stan is probably best known for analytical modeling, he has also used empirical-archival and other methods, and has addressed, as summarized above, issues ranging from variance analysis to performance measurement to inter-firm incentives. Stan's breadth of interests and ability to apply multiple research methods have inarguably contributed to his considerable influence in the field of management accounting research.

In addition to his contributions as a researcher, Stan has contributed extensively to the field of accounting in his capacity as a reviewer and editor, having served on the editorial boards of Accounting, Organizations & Society, The Accounting Review, Journal of Accounting & Economics, Journal of Accounting Research, and Review of Accounting Studies (where most recently he was Managing Editor). Stan has also taught in the doctoral programs at several major universities and supervised a number of students who became successful academics. Stan travels extensively, actively fostering interaction and development and prominence of the field across continents. Colleagues speak fondly of Stan as their department chair, mentioning his patience and his constructive approach to help bring out the best in people and their work.

Professor Baiman's work over the course of his career as a true scholar, as a referee and editor, as a supervisor, as a department chair, and as a colleague has been truly exceptional and generous, in its meaning of both substantial and altruistic, and so he is without a doubt richly deserving of this award — The 2014 American Accounting Association's Management Accounting Section Lifetime Contribution to Management Accounting Award.

Let me please gratefully acknowledge the generous support of this Award by the AICPA.

22 November 2013

Wim A. Van der Stede, Chair of the Award Committee

### **2013 Lifetime Contribution Award Winner - Ken Merchant**

Kenneth Merchant

Receives 2013 Lifetime Contribution to Management Accounting Award

Kenneth Merchant is an expert in management accounting, management control systems, and corporate governance. He has published in many journals, including Accounting, Organizations and Society, The Accounting Review, Industrial Relations, Journal of Accounting Research, Journal of Marketing, and Management Science. He has received numerous awards, including three Notable Contributions to Research awards from the American Accounting Association, one for lifetime contributions to the field. He also received an honorary doctorate from the Turku School of Economics (Finland) in 2010. Professor Merchant served as Dean of the Leventhal School of Accounting from 1994 to 2001. Before joining USC, he taught at Harvard Business School and UC-Berkeley.

### **2012 Lifetime Contribution Award Winner - Rob Chenhall**

Rob Chenhall

Receives 2012 Lifetime Contribution to Management Accounting Award

Rob Chenhall, Professor of Accounting and Finance, Monash University, Australia, has a sustained history of contributing to the management accounting literature since the 1970s when he was a doctoral student. He has devoted much of his scholarly efforts to developing and improving the use of the contingency theory of organizations to explain causes and performance effects of management accounting at the organizational and subunit levels. He has made important contributions to our understanding of how organizational context (e.g., environmental uncertainty) and organizational

design (e.g., decentralization, formalization, strategy) influence the design and use of management accounting and the performance consequences of lack of "fit" between organizational characteristics and management accounting.

Professor Chenhall has continued to publish throughout his career, thereby making a series of sustained contributions of the highest quality, relevance, and importance. Recently he has published several articles related to improving the empirical and theoretical validities of organizational research on management accounting. This is truly an important contribution to management accounting because it helps provide better explanations for and predictions of the causes and effects of management accounting at the organizational and subunit levels. In addition, through his teaching and mentoring efforts with doctoral students and co-authors, he has had a positive effect on the careers of many colleagues. Professor Rob Chenhall surely deserves recognition as the Management Accounting Section's Lifetime Contribution Award winner.

### **2011 Lifetime Contribution Award Winner - Joel Demski**

Joel Demski

Receives 2011 Lifetime Contribution to Management Accounting Award

Joel Demski is the Frederick E. Fisher Eminent Scholar at University of Florida. He has also been a professor at Stanford University and Yale University as well as at University of Florida. He is a past president of American Accounting Association. He is the author of numerous articles and of books including:

Information Analysis, 1980.

Managerial Uses of Accounting Information, 1994.

Managerial Uses of Accounting Information: Second Edition, 2008.

Cost Determination: A Conceptual Approach, with Gerald A. Feltham, 1976.

In 1994, along with co-author Gerald A. Feltham, he was awarded the Seminal Contributions in Accounting Literature Award for their article "Economic Incentives in Budgetary Control Systems" published in The Accounting Review in April, 1978.

He received the Outstanding Accounting Educator Award of the American Accounting Association in 1986.

In 2000, Demski was one of three inductees to the Accounting Hall of Fame, a program hosted by Ohio State University which honors top academics and practitioners nation- and world-wide.

An excerpt from the Hall of Fame biography comments on his research contributions:

His path-breaking work on applications of information economics and agency theory to accounting is presented in 60 published journal articles, 5 books, and over 25 other published papers. His work and that of the countless students he inspired has created a new domain for accounting theory. He is one of the most widely cited authors in the accounting literature and many of his papers have been awarded national prizes for their importance and influence. One of his first papers, "An Accounting System Structured on a Linear Programming Model," won the 1967 AICPA Award for Outstanding Contributions to the Accounting Literature and 3 years later, another paper, "The Use of Models in Information Evaluation" (written with his former colleague Gerald Feltham), captured the same award.

Currently, Joel is the featured business school faculty at University of Florida website (<http://warrington.ufl.edu/faculty/> )

### **2010 Lifetime Contribution Award Winner - Chee Chow**

Chee Chow

Receives 2010 Lifetime Contribution to Management Accounting Award

Chee Chow, Ph.D., was awarded the 2010 Lifetime Contribution Award of the Management Accounting Section of the American Accounting Association.

The award, sponsored by the AICPA, was bestowed on Professor Chow for having made significant contributions to management, accounting, education, research and practice over a sustained period of time through scholarly endeavors, teaching excellence, educational innovation and service to the Management Accounting Section.

"This award is a culmination of years of outstanding academic research, service to the educational community and mentoring of other faculty members," said Sharon Lightner, the William E. Cole Director of the Charles W. Lamden School of Accountancy at San Diego State University.

Professor Chow's research has involved auditing, financial accounting, accounting education, taxation and management accounting and controls. He has won numerous awards for his writing and has published articles in leading academic and practitioner journals. He served on the editorial review boards of numerous scholarly journals. He has also authored or co-authored more than 60 articles in Chinese to enhance accounting education and research in Asia.

In 2000-2001, Professor Chow was the President of the American Accounting Association's Management Accounting Section.

Professor Chow, prolific researcher and professor of accountancy at SDSU's Charles W. Lamden School of Accountancy, has been with the university for nearly 26 years. He is the holder of an A.B. degree (with honors) from Dartmouth College, an MBA degree from the Amos Tuck School at Dartmouth, an M.S. from the Graduate School of Management of the University of Rochester, and a Ph.D. from the University of Oregon. He held the Vern Odmark Professorship of Accountancy at San Diego State University since 1984. Prior to that, Professor Chow taught at the University of Washington and the University of North Carolina at Chapel Hill.

### **2009 Lifetime Contribution Award Winner - Jake Birnberg**

Jake Birnberg

Receives 2009 Lifetime Contribution to Management Accounting Award

Jacob G. Birnberg, Ph.D., was awarded the 2009 Lifetime Contribution Award from the Management Accounting Section of the American Accounting Association.

The award, sponsored by the AICPA, recognizes individuals who have made an important mark on management accounting, education, research and practice.

Professor Birnberg was honored for his research and teachings regarding the application of behavioral sciences to accounting problems from organizational, individual and group perspectives. His work has been published in both accounting and non-accounting journals such as Policy Sciences, American Journal of Community Psychology and Human Resources. He also collaborated on the landmark text, Cost Accounting: Accounting Data for Management Decisions, which was published in 1968.

In 1999, Professor Birnberg received the Lifetime Scholarly Contribution Award from the Accounting, Behavior and Organizations (ABO) Section of the AAA.

Jake retired as the Robert W. Murphy Jr. Professor of Management Control Systems Emeritus at the Joseph M. Katz Graduate School of Business at the University of Pittsburgh in 2006, where he began teaching in 1964. From 1960 to 1964, Professor Birnberg served on the faculty of the University of Chicago's Graduate School of Business.

### **2008 Distinguished Contribution Award Winner - John Shank**

John Shank awarded 2008 Distinguished Contribution to Management Accounting Award

This year's Committee to select the recipient of the Lifetime Contribution to Management Accounting Award was faced with an unusual problem when we met to select this year's recipient. One of the nominees had recently unexpectedly passed away. We were aware that the award was intended for a living individual. Faced with this dilemma and recognizing the merits of the nominee, we proposed to the Section's Operating Committee a new award whose criteria for selection would be as rigorous as those of the Lifetime Contribution Award. We also proposed restrictions that would prevent the award from becoming anything but one awarded under unusual circumstances. Indeed, it is our hope that we have created a unique award.

The Section's Operating Committee looked favorably on our request and established The Distinguished Contribution to Management Accounting Award. The recipient of this award is the late John Shank.

John Shank was exactly the kind of academic who could have answered the AAA's question: "How can we make our research more relevant to practice?" A creative researcher and a brilliant teacher, John found synergy in the two by searching out research issues that were germane to management activities and then translating the answers into books and cases so they were accessible to managers and other teachers.

John's interest in management accounting was centered on issues of measurement. What data do managers need to make decisions and how can we, as accountants, better meet their needs? While this question took many forms, by far the most well known was his work with Vijay Govindarajan on Strategic Cost Management. They won the Management Accounting Section's Outstanding Contribution to the Literature Award in 1995 for their book, Strategic Cost Management. The essence of their



contribution is the recognition that management accounting data have an impact that extends beyond short run decisions and we must recognize this in our data.

How impactful is this contribution? A search on Google Scholar using the full phrase "strategic cost management" generates nearly 2,000 "hits" across a wide range of sources.

As a teacher John was at home at any level; and always brilliant. I could offer the testimonials of others, however, what brought his classroom performance home to me – and it was a performance in the truest sense of the word — was watching him at one of our Accounting Round Tables. He held 50 top financial officers in the palm of his hand while he presented his material. They were busy individuals with many things on their minds and schedules. But not a one left until John had answered the last question. I can assure you that it was not out of courtesy.

Management Accounting lost one of its most creative minds and a brilliant teacher when John passed away. This award is a way of recognizing his contribution.

### **2008 Lifetime Contribution Award Winner - Anthony Hopwood**

#### **Anthony Hopwood Receives 2008 Lifetime Contribution to Management Accounting Award**

The Management Accounting Section of the American Accounting Association is pleased to announce that it has awarded the Lifetime Contribution to Management Accounting Award to Anthony Hopwood. The award recognizes individuals who have made significant contributions to management accounting education, research, and practice over a sustained period of time through scholarly endeavors, teaching excellence, educational innovation, and service to the Management Accounting Section. The award extends profession-wide recognition to the recipient and promotes role models in management accounting.

Anthony Hopwood of the Said Business School at the University of Oxford (UK) is the 2008 recipient of the Section's Lifetime Contribution to Management Accounting Award. Anthony has made a career of helping us become aware of all the interesting questions with which we, as management accountants, could and should concern ourselves. He has accomplished this without losing sight of the basic lesson he learned from his dissertation: Management accounting research always should have as its ultimate goal improving practice. Anthony not only has been a creative researcher in his own right, he also has been an outstanding facilitator of the work of others in a variety of ways.

At a time when management accounting research in North America was concerned with how the individual responded to the accounting system, Anthony in his dissertation began what would be a life-long interest in a different question: What he once described as theories of accounting, not theories in accounting. He asked: What role does accounting play in the organization and what organizational forces are responsible for that role? Through a series of papers he opened up our minds to what he once called "...an organizational perspective for the study of accounting." His most recent presentation of this view was in the Invited Presidential Address delivered at the 2006 Annual Meeting of the American Accounting Association, which recently has been published in *The Accounting Review* (2007).

Many of you undoubtedly are most familiar with Anthony through *Accounting, Organizations and Society*, the journal he has edited for over 30 years. Management accounting papers published in AOS reflect his perspective on management accounting research and provided management accountants with an outlet for their work long before JMAR existed. The diversity of the management accounting research published in AOS reflects his view of opening up accounting research to new ideas drawn from a wide variety of social sciences including economics, sociology, anthropology and philosophy. Many nascent ideas that otherwise might not have seen the light of day have found an outlet in AOS. AOS served as bridge between management accounting research in European and North American long before e-mail and the internet. In short, Anthony not only was an early advocate of the organization oriented stream of research in management accounting, he participated in it and facilitated the efforts of others.

### **2007 Lifetime Contribution Award Winner - William L. Ferrara**

Professor William L. Ferrara Receives 2007 Lifetime Contribution to Management Accounting Award

The Management Accounting Section of the American Accounting Association is pleased to announce that it has awarded the Lifetime Contribution to Management Accounting Award to Professor William L. Ferrara. The award recognizes individuals who have made significant contributions to management accounting education, research, and practice over a sustained period of time through scholarly endeavors, teaching excellence, educational innovation, and service to the Management Accounting Section. The award extends profession-wide recognition to the recipient and promotes role models in management accounting.

Professor Ferrara is Professor of Accounting Emeritus at Stetson University and Penn State University. Prior to his retirement from full-time teaching, he was the David M. Beights Professor of Accounting at Stetson University. Professor Ferrara received his Bachelors degree from DePaul University and his

Masters and Ph.D. from Michigan State. He has also taught at the University of Illinois and Michigan State University.

Professor Ferrara's research interests center on financial planning and control systems and their integration with external financial reports. He also studies the impact of alternative financial decision models on external financial reports. His two studies on lease-purchase decisions have been cited as the top two best sellers of all monographs published by the Institute of Management Accountants (IMA). The IMA also cited his article, co-authored with Jack Hayya, "Toward Probabilistic Profit Budgets" as the most influential article on budgeting and standard costing published by the Institute.

Among the many awards and honors Professor Ferrara has received are the Distinguished Achievement Award from the Alumni Association of DePaul University and the Beta Alpha Psi Outstanding Alumnus Award from Michigan State University. As an accounting educator, he has won six MBA Excellence in Teaching Awards at Penn State and the Golden Apple Award of Stetson University. He was awarded the Esther "Sis" Spicher Faculty Humanitarian Award at Penn State.

Professor Ferrara was a major force in support of establishing the Management Accounting Section and served as the first Section President. He also served as the editor of the Section's outlet for research, The Journal of Management Accounting Research, from 1989 through 1991. His service to the profession was recognized with his selection as the recipient of the R. Lee Brumet Distinguished Service Award for Educators from the IMA.

Professor Ferrara's accomplishments in research, teaching, and service, which are only partially noted here, demonstrate an invaluable contribution to the management accounting profession.

### **2006 Lifetime Contribution Award Winner - Robert S. Kaplan**

Professor Robert S. Kaplan Receives

2006 Lifetime Contribution to Management Accounting Award

Robert S. Kaplan, Baker Foundation Professor at the Harvard Business School, joined the Harvard Business School in 1984 after 16 years on the faculty of the business school at Carnegie-Mellon University, where he served as Dean from 1977 to 1983. He received a B.S. and M.S. in Electrical Engineering from M.I.T., and a Ph.D. in Operations Research from

Cornell University.

Bob's research, teaching, and consulting focus on linking cost and performance management systems to strategy implementation and operational excellence. He has authored or co-authored 15 books, over 100 articles or papers, and numerous cases. His work has stimulated a great deal of research by others and has significantly affected practice.

In the 1980's, Bob sounded a wake-up call to management accountants to change or else become irrelevant. The change required costing systems to keep pace as technologies and competitive environments change, and a stronger focus on the management accountant as an integral part of the management team. Bob then co-developed and refined activity-based costing and activitybased management. His most recent work in this line has led to time-driven activity-based costing as a simpler and more flexible approach for implementing activity-based costing.

Bob is also a co-developer of the Balanced Scorecard as a strategic performance measurement and management system. He has written numerous articles and four books on this topic, including *Alignment*, to be published in February 2006. He consults on the design of performance and cost management systems with many leading companies, and regularly offers seminars around the world.

Bob is a three-time winner of the Management Accounting Section's Notable Contributions to Management Accounting Literature Award for these co-authored books: *Relevance Lost: The Rise and Fall of Management Accounting*, *Implementing Activity-Based Cost Management: Moving from Analysis to Action*, and *The Balanced Scorecard: Translating Strategy into Action*. The Balanced Scorecard has been translated into 22 languages and received the 2001 American Accounting Association Wildman Medal in recognition of its impact on practice. Among other awards, Bob received the American Accounting Association's Outstanding Accounting Educator Award in 1988 and the Chartered Institute of Management Accountants' Outstanding Contributions to the Accountancy Profession Award in 1994. In 2001, he received the Institute of Management Accountants' Distinguished Service Award for contributions to practice and the academic community.

[2005 Lifetime Contribution Award Winner - Gerald Feltham](#)

[2004 Lifetime Contribution Award Winner - Charles Horngren](#)

[2003 Lifetime Contribution Award Winner - Robert Anthony](#)

[2002 Lifetime Contribution Award Winner - William W. Cooper](#)