



**2013 Lifetime Contribution to
Management Accounting Award Winner**
Ken Merchant

Professor Ken Merchant is the Deloitte & Touche LLP Chair in Accountancy at the University of Southern California. He is a prominent scholar in management accounting and control, whose work has influenced and inspired academics and practitioners around the globe for almost four decades. Ken is a world-renowned leader in management accounting and control research. He has co-authored several leading textbooks on management control systems, including: *Management Control Systems: Performance Measurement, Evaluation and Incentives*, *Accounting: Text and Cases* (which has been translated into nine different languages), and *Management Accounting: An Integrative Approach*. These textbooks have been used by thousands of students around the world. Ken is also the author of award-winning books, such as *Rewarding Results: Motivating Profit Center Managers (1989)* and *Control in Business Organizations (1985)*, which stimulated changes in business education and inspired research on budgeting and control broadly.

Ken is the author or co-author of over 45 research publications in leading journals such as *Accounting, Organizations and Society, The Accounting Review, The Journal of Accounting Research, The Journal of Marketing, and Management Science*. In particular, Ken has coauthored such seminal accounting papers as Merchant and Manzoni (1989) on target-setting and Gibbs, Merchant, Van der Stede, and Vargus (2004) on subjectivity in incentives. Ken has twice won the Notable Contributions to the Management Accounting Literature Award for his highly influential research (for “Determinants and Effects of Subjectivity in Incentives” in 2007 and for the book “*Rewarding Results: Motivating Profit Center Managers*” in 1992). In addition, Ken won the Notable Contribution to the Behavioral Accounting Literature (Lifetime Contributions Award) in 2003.

In addition to research, Ken also serves as a great role model in his dedication to excellence in teaching. He has won numerous teaching awards and he is an enthusiastic and tireless innovator in business education. Ken has written 187 teaching cases, out of which 144 cases were developed directly from field research. Ken has also developed 10 videotapes for classroom use. Thousands of students from around the world have obtained deep insights into how business actually operates thanks to Ken’s cases and videotapes. In 2007, Ken was named as one of nine academics included on a list of “Influencers 2007” by Business Finance magazine. In 2009, Ken won the James Bulloch Award for Innovations in Management Accounting Education (with P. Jansen and W. Van der Stede) sponsored by the Institute of Management Accountants.

Ken has excelled at teaching accounting students, MBA students, and executive education participants and in specialized courses for the highest level executives at many of the world's largest corporations. More importantly, Ken has also served as an advisor and mentor to dozens of Ph.D. students and junior faculty who have been inspired by him to contribute to all aspects of accounting research at leading research universities both in the USA and globally. Over the past three decades, Ken has been tireless in guiding several generations of graduate students towards their doctorates and supporting junior faculty launch their careers. Many of Ken's students and junior colleagues have made important contributions to accounting research in their own right, which is evidence of Ken's success in his passionate mission to take graduate students and junior colleagues and transform them into true scholars.

Over his academic career, Ken has dedicated his service to many organizations in different capacities. Ken serves on the boards of numerous companies. At the University of Southern California, Ken has served in numerous capacities, including serving as the Dean of Leventhal School of Accounting from 1994 to 2001 and as the Senior Associate Dean of the Marshall School of Business from 2003 to 2004. He has also helped build academic management accounting research in many countries outside of the U.S. (including both developed countries in Europe and emerging markets in Asia). For example, Ken has helped management accounting scholars in China by serving on the advisory board of *Journal of Management Accounting Studies (China)* and delivering plenary talks at International Symposiums on Management Accounting and Control held in China.

Last but not least, Ken has made tremendous contributions to the Management Accounting Section of the American Accounting Association (AAA) and related entities. Ken has served on the editorial boards of leading accounting journals including *The Accounting Review*, *Journal of Management Accounting Research*, and *Accounting, Organizations and Society*. Ken has also served on many committees of the AAA, including the chair of the Professionalism and Ethics Committee of the AAA. He has also served on the Publications Committee of the Management Accounting Section of the AAA. Ken won the well-deserved American Accounting Association Outstanding Service Award in 2003.