

## **DAVID HENDRIK ERKENS (戴维)**

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### **ACADEMIC POSITIONS**

May 2020 – Present	Professor of Accounting China Europe International Business School
August 2019 – Present	Associate Professor (with tenure) McDonough School of Business Georgetown University
June 2017 – July 2019	Assistant Professor McDonough School of Business Georgetown University
July 2008 – May 2017	Assistant Professor of Accounting Leventhal School of Accounting University of Southern California

### **EDUCATION**

Ph.D. in Business Administration, 2008  
Arizona State University, Tempe, AZ

MS.c. in International Management, 2002  
Maastricht University, Maastricht, the Netherlands

### **RESEARCH INTERESTS**

The design, implementation, and use of control systems, particularly compensation arrangements, boards of directors, and operational controls.

### **PUBLICATIONS**

Cronin, A.M., D.H. Erkens, J.D. Schloetzer, and C.H. Tinsley. How Controlling Failure Perceptions Affects Productivity: Evidence from a Field Experiment. *The Accounting Review*, *Forthcoming*.

Du, F, D.H. Erkens, S.M. Young, and G. Tang. 2018. How Adopting New Performance Measures Affects Subjective Performance Evaluations: Evidence from EVA Adoption by Chinese State-Owned Enterprises. *The Accounting Review* 93 (1): 161-185.

DeFond, M., D.H., Erkens, and J. Zhang. 2016. Comment and Response to “Do Client Characteristics Really Drive the Big N Audit Quality Effect? New Evidence from Propensity Score Matching”. *Management Science* 63 (11): 3650 - 3653.

DeFond, M., D.H., Erkens, and J. Zhang. 2016. Do Client Characteristics Really Drive the Big N Audit Quality Effect? New Evidence from Propensity Score Matching. *Management Science* 61 (11): 3628 - 3649.

Erkens, D.H., K.R. Subramanyam, J. Zhang. 2014. Affiliated Banker on Board and Conservative Accounting. *The Accounting Review* 89: 1703-1728.

Erkens, D.H., and S.E. Bonner. 2013. The Role of Firm Status in Appointments of Accounting Financial Experts to Audit Committees. *The Accounting Review* 88: 107-136.

Erkens, D.H., Hung, M., and P. Matos. 2012. Corporate Governance in the 2007-2008 Financial Crisis: Evidence from Financial Institutions Worldwide. *Journal of Corporate Finance* 18: 389-411.

Erkens, D.H. 2011. Do Firms Use Time-Vested Stock-Based Pay to Keep Research and Development Investments Secret? *Journal of Accounting Research* 49: 861-894.

Hwang, Y., D.H. Erkens, and J.H. Evans. 2009. Knowledge Sharing and Incentive Design in Manufacturing: Theory and Evidence. *The Accounting Review* 84: 1145-1170.

## **WORKING PAPERS**

Du, F., D.H. Erkens, and K. Xu. 2020. Gender Differences in Monitoring and the Leadership Gap.

Du, F., D.H. Erkens, and K. Xu. 2020. How Prior Interactions with Subordinates Affect Resource Allocations: Evidence from a Large Property Management Firm.

Hwang, Y., D.H. Erkens, and W. Chen. 2020. How Incentive Alignment and Organizational Design affect Innovation: Evidence from a Large Lightning Company

Netland, T.H., D.H. Erkens, J.D. Schloetzer, and K. Ferdows. 2020. How Assessment of Production Improvement Implementation Affects Performance: Evidence from a Field Experiment.

Wang, Y., D.H. Erkens, and S.M. Young. 2019. Home Alone: How Organizations Achieve Control when Employees Work from Home.

## **COURSES TAUGHT**

### **Georgetown University**

Financial Analysis for Managers and Investors (MBA core)

Introductory Management Accounting (undergraduate)

### **University of Southern California**

Introductory Management Accounting (undergraduate), Intermediate Management Accounting (undergraduate), Management Accounting (MBA core), Marshall Honors Research Seminar (undergraduate), and Management Accounting Research Seminar (Ph.D.)

## **PRESS AND INDUSTRY COVERAGE**

Agenda, “Rethinking the Value of Independent Boards” (Dec, 2010), CFO Magazine, “Is Independence the Bane of Boards?” (Oct, 2010), The Economist, “Schumpeter: Corporate constitutions” (Oct, 2010), European Commission, “Recommendation on remuneration policies in the financial sector” (Apr, 2009).

## **AWARDS AND HONORS**

AAA FARS Outstanding Discussant Award 2017

Best Paper Award AAA Management Accounting Section Mid-Year Meeting: 2007 and 2015

AAA Management Accounting Section Best Early-Career Researcher Award 2013

## **PRESENTATIONS**

2019: Arizona State University, Chinese University of Hong Kong, Hong Kong University of Science and Technology, China Europe International Business School, and University of Maryland.

2018: AAA Management Accounting Section Mid-Year Meeting, Hong Kong University, China Europe International Business School, University of Pittsburgh, and University of Toronto.

2017: University of Amsterdam, Frankfurt School of Finance and Management, Washington Area Research Symposium, and Harvard Business School.

2016: AAA Management Accounting Section Mid-Year Meeting, and Michigan State University.

2015: AAA Management Accounting Section Mid-Year Meeting, Georgetown University, and Maastricht University.

2014: AAA Management Accounting Section Mid-Year Meeting, Hong Kong University of Science and Technology, University of Kansas, University of Oklahoma, and University of Southern California.

2013: American Accounting Association Annual Meeting, Global Management Accounting Research Symposium (plenary session), and University of Southern California.

2012: University of California at Berkeley, and USC Marshall Research Fair.

2011: AAA Western Region Meeting, Michigan State University, Nanyang Technological University, Tilburg University, University of Southern California, and University of Utah.

2010: American Accounting Association Annual Meeting, AAA Management Accounting Section Mid-Year Meeting, Global Issues in Accounting Conference, Boston College.

2009: AAA Management Accounting Section Mid-Year Meeting, Financial Economics and Accounting Conference, Chinese University of Hong Kong, Maastricht University, and University of Illinois at Urbana-Champaign.

2008: Harvard University, Northwestern University, University of Chicago, University of Houston, University of Southern California, University of Washington, and University of Utah.

2007: American Accounting Association Annual Meeting, and AAA Management Accounting Section Mid-Year Meeting.

## **DISCUSSIONS**

AAA Management Accounting Section Mid-Year Meeting: 2020, 2018, 2016, 2014, 2013, and 2011-2008.

AAA Financial Accounting Reporting Section Mid-Year Meeting: 2017

American Accounting Association Annual Meeting: 2013, 2012, and 2010.

Financial Economics and Accounting Conference: 2012

AAA Western Region Meeting: 2011

## **INVITED CONFERENCES**

CPA Ontario Centre for Performance Management Research and Education Research Symposium (2019, 2020), Emerging Management Accounting Scholars Symposium (2016, 2018, 2020), London Business School Accounting Symposium (2014, 2016), Journal of Accounting and Economics Conference (2013), and Global Issues in Accounting Conference (2010).

## **PROFESSIONAL ACTIVITIES**

**Ad hoc reviewer:** Accounting, Organizations and Society, Contemporary Accounting Research, European Accounting Review, Journal of Accounting Research, Journal of Accounting and Economics, Journal of Management Accounting Research, Management Accounting Research, Management Science, Review of Accounting Studies, and The Accounting Review.

**Editorial board:** Journal of Management Accounting Research (2016 – 2019)

**Reviewer for conferences:** American Accounting Association Annual Meeting, AAA Management Accounting Section Mid-Year Meeting, AAA Financial Accounting Reporting Section Mid-Year Meeting, AAA Western Region Conference, Financial Economics and Accounting Conference, Journal of Accounting and Economics Conference, Contemporary Accounting Research Conference.

**Reviewer of research grants:** Research Grants Council of Hong Kong, Research Council KU Leuven.

## **UNIVERSITY SERVICES**

### **Georgetown University**

Member of Business and Data Analytics Advisory and Curriculum Committee	2019-May 2020
Co-chair recruiting committee	2019-May 2020
Coordinator, Accounting Workshop Series	2018-July 2019
Co-coordinator, Accounting Ph.D. Visiting Program	2017-May 2020

### **University of Southern California**

Member of USC Leventhal School Ph.D. Committee	2010 – 2017
Dissertation Committees:	
Karen Ton – Emory University (2015)	
Bryce Schonberger –University of Rochester (2014)	
Jong Hwan Kim – Bocconi University (2013)	
Alicia Yancy – Denver University (2012)	

## **OTHER SERVICES**

Member AAA MAS Best Dissertation Committee	2020
Member AAA MAS Publication Committee	2016 – 2017, 2020
Member AAA Western Region Best Paper Award Committee	2017, 2019
Member AAA MAS Meeting Best Paper Award Committee	2014 and 2016
Resident Faculty AAA MAS Meeting Doctoral Colloquium	2013, 2018

## **OTHER EMPLOYMENT**

2002-2003 Associate Assurance Services at PricewaterhouseCoopers, the Netherlands.