

FRANK MOERS

Maastricht University School of Business and Economics
Department of Accounting & Information Management
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6211 LM Maastricht (The Netherlands)
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EDUCATION

Ph.D., Maastricht University, 2001
M.Sc., Economics and Business Administration, Maastricht University, 1996

ACADEMIC POSITIONS HELD

Professor of Management Accounting & Control
Maastricht University School of Business and Economics, Summer 2004–present

Scientific Director, Graduate School of Business and Economics (Maastricht University),
September 2014–September 2018

Visiting Professor
Graduate School of Business, Seoul National University, March 2018, March 2019

Visiting Professor of Accounting
The Wharton School, University of Pennsylvania, Summer 2005–Summer 2006

Associate Professor of Accounting
Maastricht University, Faculty of Economics and Business Administration, Summer
2001–Summer 2004

Assistant professor of Accounting
Maastricht University, Faculty of Economics and Business Administration, Summer
1997–Summer 2001

RESEARCH INTERESTS

Performance measurement and incentives, intersection of accounting and labor economics

PUBLICATIONS

Academic articles

Baruah, R., I. Grabner, and F. Moers. 2025. Training investment and screening on employee attributes: A complementarity view. *Journal of Management Accounting Research*, forthcoming <https://doi.org/10.2308/JMAR-2023-028>

Grabner, I., J. Künneke, and F. Moers. 2025. Promotion decisions and the adoption of explicit potential assessment. *Management Science*, forthcoming <https://doi.org/10.1287/mnsc.2022.02199>.

Feichter, C., F. Moers, and O. Timmermans. 2022. Relative performance evaluation and competitive aggressiveness. *Journal of Accounting Research*, 60(5): 1859-1913.
[Top Downloaded Article \(one of the most downloaded articles in the 2022 issues of JAR during the first 12 months of publication\)](#)

- Grabner, I. and F. Moers. 2021. Determinants and consequences of budget reallocations. *Contemporary Accounting Research*, 38(3): 1782-1808.
- Grabner, I., J. Künneke, and F. Moers. 2020. How calibration committees can mitigate performance evaluation bias: An analysis of implicit incentives. *The Accounting Review*, 95(6): 213-233.
- Masschelein, S. and F. Moers. 2020. Testing for complementarities between accounting practices. *Accounting, Organizations and Society*, 86.
- Bol, J., C. Estep, F. Moers, and M. Peecher. 2018. The role of tacit knowledge in auditor expertise and human capital development. *Journal of Accounting Research*, 56(4): 1205-1252.
- Chen, L. and F. Moers. 2018. The market for independent directors. *Corporate Governance: An International Review*, 26: 429-447.
- Gerakos, J., C. Ittner, and F. Moers. 2018. Compensation objectives and business Unit pay strategy. *Journal of Management Accounting Research*, 30(2): 105-130.
- Grabner, I., C. Feichter, and F. Moers. 2018. Target setting in multi-divisional firms: State of the art and avenues for future research. *Journal of Management Accounting Research*, 30(3): 29-54.
- Heese, J., R. Krishnan, and F. Moers. 2016. Selective regulator decoupling and organizations' strategic responses. *Academy of Management Journal*, 59(6): 2178-2204.
- Bauer, R., F. Moers, and M. Viehs. 2015. Who withdraws shareholder proposals and does it matter? An analysis of sponsor identity and pay practices. *Corporate Governance: An International Review*, 23(6): 472-488.
- Chenhall, R. and F. Moers. 2015. The role of innovation in the evolution of management accounting and its integration into management control. *Accounting, Organizations and Society*, 47: 1-13.
- Heese, J., R. Krishnan, and F. Moers. 2015. Regulator leniency and mispricing in beneficent nonprofits. *Academy of Management Proceedings*, #11998.
- Grabner, I. and F. Moers. 2013. Managers' choices of performance measures in promotion decisions: An analysis of alternative job assignments. *Journal of Accounting Research*, 51(5): 1187-1220.
- Grabner, I. and F. Moers. 2013. Management control as a system or a package? Conceptual and empirical issues. *Accounting, Organizations and Society*, 38: 407-419.
- Peek, E., R. Meuwissen, F. Moers, and A. Vanstraelen. 2013. Comparing abnormal accruals estimates across samples: an international test. *European Accounting Review*, 22(3): 533-572.
- Höppe, F. and F. Moers. 2011. The choice of different types of subjectivity in CEO annual bonus contracts. *The Accounting Review*, 86: 2023-2046.
- Bol, J. and F. Moers. 2010. The dynamics of incentive contracting: the role of learning in the diffusion process. *Accounting, Organizations and Society*, 35: 721-736.
- Brüggen, A. and F. Moers. 2007. The role of financial incentives and social incentives in multi-task settings. *Journal of Management Accounting Research*, 19: 25-50.
- Chenhall, R. and F. Moers. 2007. Endogeneity: a reply to two different perspectives. *European Accounting Review*, 16: 217-221.

- Chenhall, R. and F. Moers. 2007. The issue of endogeneity within theory-based, quantitative management accounting research. *European Accounting Review*, 16: 173-195.
- Moers, F. 2006. Performance measure properties and delegation. *The Accounting Review*, 81: 897-924.
- Moers, F. 2005. Discretion and bias in performance evaluation: the impact of diversity and subjectivity. *Accounting, Organizations and Society*, 30: 67-80.
- Hartmann, F. and F. Moers. 2003. Testing contingency hypotheses using moderated regression analysis: a second look. *Accounting, Organizations and Society*, 28: 803-809.
- Hartmann, F. and F. Moers. 1999. Testing contingency hypotheses in budgetary research: an evaluation of the use of moderated regression analysis. *Accounting, Organizations and Society*, 24: 291-315.

Book contributions

- Moers, F. 2006. Doing archival research in management accounting. In: C.S. Chapman, A.G. Hopwood, and M.D. Shields (eds.), *Handbook of Management Accounting Research*, Vol. 1, Elsevier: 399-413.

Editorials

- Co-editor of AOS special issue on management control as system or package:
Chapman, C., I. Grabner, and F. Moers. 2020. Introduction to AOS special issue on management control as system or package. *Accounting, Organizations and Society*, 86.

Practice-oriented articles

- Feichter, C., F. Moers, and O. Timmermans. 2022. The effect of relative performance evaluations. *Strategic Finance* (December): 17-18.
- De Accountant. 2022. *Er is te weinig aandacht voor ontastbare kennis*. Nr.5: 54-59.
- Grabner, I., J. Künneke, and F. Moers. 2020. Performance management: leistung besser beurteilen. *Personalmagazin*, 4
- Grabner, I., J. Künneke, and F. Moers. 2017. FAR research project The loss of talent: a threat to audit quality. *Maandblad voor Accountancy en Bedrijfseconomie*, 91: 268-272.

Working papers

- Grabner, I., J. Künneke, and F. Moers. 2024. The value of tacit knowledge in achieving audit quality and efficiency.
- Grabner, I., J. Künneke, and F. Moers. 2024. Misidentifying potential and employee turnover.
- Grabner, I. and F. Moers. 2024. Promotions as catalysts for skill acquisition: Examining the role of career advancement in voluntary employee training.
- Li, J., F. Moers, and P. Vorst. 2024. Investment choices and valuation dynamics: The role of cash flow news and discount rate news.

AWARDS, FELLOWSHIPS, AND GRANTS

Don Trow Visiting Research Fellow, Feb/March 2024, Victoria University of Wellington, School of Accounting and Commercial Law

2023 *The Accounting Review* Outstanding Reviewer Award

2018 CGIR Best Paper Runner-up Award (Title of paper: The market for independent directors, with Lei Chen)

2018 Research grant (€50k) by the Foundation for Auditing Research (FAR) for extending the project "The loss of talent: a threat to audit quality"

2016 Research grant (€200k) by the Foundation for Auditing Research (FAR) for the project "The loss of talent: a threat to audit quality"

2015 Best Paper Award of the Health Care Management Division's Program at the *Academy of Management* Annual Meeting (Title of paper: Regulator leniency and mispricing in beneficent nonprofits, with Jonas Heese and Ranjani Krishnan)

2012 Midyear Meeting Outstanding Paper Award, *American Accounting Association* (Title of paper: Managers' choices of performance measures in promotion decisions: An analysis of alternative job assignments, with Isabella Grabner)

JMAR Best Paper Award covering years 2005-2007 (Title of paper: The role of financial incentives and social incentives in multi-task settings, with Alexander Brüggem)

2006 Dissertation Supervising Award regarding Alexander Brüggem's 2006 Runner-Up Outstanding Management Accounting Doctoral Dissertation Award of the *American Accounting Association*

2002 Outstanding Management Accounting Doctoral Dissertation Award of the *American Accounting Association*

Research Fellow *Graduate School of Business and Economics (GSBE)* of Maastricht University, January 2002–present

DISSERTATION CHAIR

Oscar Timmermans (Accounting), 2021. Current affiliation: London School of Economics

Raginee Baruah (Accounting), 2021. Current affiliation: Utrecht University

Lu Yang (Accounting), 2018. Current affiliation: Monash University

Judith Künneke (Accounting), 2017. Current affiliation: Tilburg University

Lars Hamers (Accounting), 2017. Current affiliation: Practice

Christoph Feichter (Accounting), 2016. Current affiliation: WU Vienna

Reka Felleg (Accounting), 2015. Current affiliation: University of Amsterdam

Jörg Gross (Neuroeconomics), 2015 (Co-Chair). Current affiliation: Leiden University

Jonas Heese (Accounting), 2014. Current affiliation: Harvard Business School

Ronny Hofmann (Accounting), 2014. Current affiliation: IE Business School

Thomas Keusch (Accounting), 2014. Current affiliation: INSEAD

Patrick Vorst (Accounting), 2014. Current affiliation: Maastricht University

Lei Chen (Accounting & Finance), 2013 (Co-Chair). Current affiliation: Southwestern University of Finance and Economics

Abiot Tessema (Accounting), 2013. Current affiliation: Zayed University
Michael Viehs (Accounting & Finance), 2013 (Co-Chair). Current affiliation: Practice
Julius André (Accounting), 2011. Current affiliation: Practice
Felix Höppe (Accounting), 2008. Current affiliation: Practice
Robbert-Paul Roomberg (Accounting), 2008. Current affiliation: Practice
Rick Cuijpers (Accounting), 2007. Current affiliation: Hotel Management School Maastricht
Mark Vluggen (Accounting & Information Management), 2006 (Co-Chair). Current affiliation:
Maastricht University
Alexander Brügger (Accounting), 2005. Current affiliation: Maastricht University

PROFESSIONAL SERVICE

Associate Editor, *Management Science*, 2024-present
Editorial Board, *Accounting, Organizations and Society*, 2004-present
Editorial Board, *The Accounting Review*, 2014-2017, 2023-present
Coordinator and Faculty Member of the EDEN Doctoral Seminar on Quantitative Empirical
Research on Management Accounting (EIASM), 2001-present
Co-Organizer of the EIASM Conference on New Directions in Management Accounting, 2018-
present