

James W. Hesford

University of Missouri – St. Louis
College of Business Administration
Accounting Department
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Academic Employment

- **University of Missouri – St. Louis** 2020 to present
Associate Professor of Accounting
- **University of Lethbridge** 2016 to 2020
Associate Professor of Accounting
- **Ecole hôtelière de Lausanne** 2012 to 2016
Associate Professor of Accounting
- **University of Akron** 2010 to 2012
Associate Professor of Accounting
- **Cornell University** 2004 to 2010
Assistant Professor of Accounting
- **Washington University in St. Louis** 1998 to 2004
Assistant Professor of Accounting

Education

- Ph.D., 1998, *University of Southern California*. Business Administration (Concentration: Accounting).
- M.B.A., 1993, *University of Notre Dame*.

Research interests

- Management control systems
- Design and implementation of cost accounting systems
- Use of accounting information and its effects upon managerial decision making and worker behavior(s)

Teaching interests

- Managerial Accounting
- Management Control Systems
- Information Systems

Publications

- Burkert, M., T. Calderon, J. W. Hesford, and M. Turner. 2022. Azure Lodging, Inc.: A Case Study on Capital Budgeting with Capital Rationing in a Service Industry Context. *Issues in Accounting Education*, 37(2); x-xx.
- Hesford, J. W., N. Mangin, and M. Pizzini. 2020. Using Fixed Wages for Management Control: An Intra-firm Test of the Effect of Relative Compensation on Performance. *Journal of Management Accounting Research*, 32(3): 1-18.
- Hesford, J. W., K. Hoffmann, N. Mangin, and M. Turner. 2020. Financial Consequences of Competitive Set Choice. *International Journal of Hospitality Management*, 86(April): 1-11.
- Calderon, T., J. W. Hesford, M. Pizzini, and M. Turner. 2019. Lone Star Lodging. *IMA Educational Case Journal*, 12(3).
- Hesford, J. W., and M. J. Turner. 2019. Capital budgeting: Planning for long-term asset expenditure. In *Hospitality Finance and Accounting – Essential Theory and Best Practice*, R. van Ginneken (Ed.), Abingdon, UK: Routledge.
- Hesford, J. W., M. J. Turner, and C. M. Milner. 2019. Finance and accounting in F&B. In *Hospitality Finance and Accounting – Essential Theory and Best Practice*, R. van Ginneken (Ed.), Abingdon, UK: Routledge.
- Hesford, J. W., M. J. Turner, N. Mangin, C. R. Thomas, and K. Hoffman. 2019. Competitor Monitoring and Revenue Performance: Evidence from the Hospitality Industry. In *Advances in Management Accounting* Vol. 31, M. A. Malina (Ed.) 1-22, Bingley, UK: Emerald Group Publishing Limited.
- Calderon, T., J. W. Hesford, N. Mangin, and M. Pizzini. 2018. Sunrise Hotels: An integrated managerial accounting teaching case. *Journal of Accounting Education*, 44 (September): 60-71.
- Turner, M. J., and J. W. Hesford. 2018. The Impact of Renovation Capital Expenditure on Hotel Property Performance. *Cornell Hospitality Quarterly*, 60(1): 25-39.
- Hesford, J. W., M. A. Malina, and M. Pizzini. 2016. Turnover and Unit-Level Financial Performance: An Analysis of the Costs and Benefits of Voluntary and Involuntary Turnover in Unskilled Jobs. In *Advances in Management Accounting* Vol. 26, M J. Epstein and M. A. Malina (Eds.), 35-65, Bingley, UK: Emerald Group Publishing Limited.
- S. E. Bonner, J. W. Hesford, W. A. Van der Stede, and S. M. Young. 2012. The Social Structure of Communication in Major Accounting Research Journals. *Contemporary Accounting Research*, 29 (3): 869-909.
- Euske, K., J. W. Hesford, and M. A. Malina. 2011. A Social Network Analysis of the Literature on Management Control. *Journal of Management Accounting Research*, 23 (1): 259–283.
- Hesford, J. W., and G. Potter. 2010. Accounting Research in the Cornell Quarterly: A Review with Suggestions for Future Research. *Cornell Hospitality Quarterly*, 51 (4): 502–512.
- Dittman, D. A., J. W. Hesford, and G. Potter. 2009. Managerial Accounting in the Hospitality Industry. In *Handbook of Management Accounting Research* Vol. 3, C. S. Chapman, A. G. Hopwood, and M. D. Shields (Eds.), 1353–1369, London: Elsevier.

Research Publications, continued

- Hesford, J. W. 2008. An Empirical Investigation of Accounting Information Use in Competitive Intelligence. *Journal of Competitive Intelligence and Management*, 4 (3): 17–49.
- Hesford, J. W., and K. Antia. 2007. A Process-Oriented View of Competitive Intelligence and Its Impact on Organizational Performance. *Journal of Competitive Intelligence and Management*, 4 (1): 3–30.
- Dittman, D. A., and J. W. Hesford. 2007. A Simulation-Based Optimization Approach for Investment Decisions: A Case Study of Pure Allergy-Friendly Rooms. *Cornell Hotel and Restaurant Administration Quarterly*, 48 (1): 88–100.
- Hesford, J. W., S. Lee, W. A. Van der Stede, and S. M. Young. 2007. Management Accounting – A Bibliographic Study. In *Handbook of Management Accounting Research* Vol. 1, C. S. Chapman, A. G. Hopwood, and M. D. Shields (Eds.), 3–26, London: Elsevier. (*Edited volume won the 2008 Notable Contribution to the Management Accounting Literature Award.*)
- Bonner, S. E., J. W. Hesford, W. A. Van der Stede, and S. M. Young. 2006. The Most Influential Journals in Academic Accounting. *Accounting, Organizations and Society*, 31 (7): 663–685.
- Anderson, S. W., J. W. Hesford, and S. M. Young. 2002. Factors influencing the performance of activity-based costing development teams: A field study of ABC model development time in the automobile industry. *Accounting, Organizations and Society*, 27 (3): 195–211.
- Anderson, S. W., J. W. Hesford, and S. M. Young. 2001. Factors Influencing the Performance of ABC Teams. In *Implementing Management Innovations: Lessons Learned from Activity Based Costing in the U.S. Automobile Industry*, by S. W. Anderson and S. M. Young, 87–110, Boston, MA: Kluwer Academic Publishers.

Working Papers

- An Empirical Analysis of Performance Impacts Resulting from Conversion to Franchise Operations (with M. Pizzini and G. Potter). Intended for submission to *Contemporary Accounting Research*, April 2022.
- Incorporating Data Analytics in Management Accounting: A Teaching Case on Cost Estimation Using Python and R (with T. Calderon, M. Pizzini and M. Turner). Intended for submission to *Issues in Accounting Education*, January 2022.
- Marquis Minneapolis Airport Hotel: Multi-Product CVP Analysis (with T. Calderon and M. Turner). Intended for submission to *Issues in Accounting Education*, Spring 2022.
- Increasing the Effectiveness of Internal Audit: Learn More From What You Ask (with T. Calderon, N. Mangin and M. Pizzini). Intended for submission to *Journal of Forensic Accounting Research*, Summer 2022.
- Cost Behavior Asymmetry and Business Unit Efficiency (with D. Dittman, N. Mangin and M. Pizzini).

Working Papers, continued

Pueblo Hospitality, Inc.: Rethinking Performance Measurement (with A. Dzurainin and T. Calderon). Intended for submission to *IMA Educational Case Journal*, April 2022.

Kokopelli Resort: A Case Study of Transfer Pricing in a Service Industry Context (with C. Thomas and M. Turner). Intended for submission to *IMA Educational Case Journal*, April 2022.

Work in Progress

Capital Budgeting, Idea Generation and Project Selection in a Three-Person Agency Setting (with C. Guilding, N. Mangin and M. Turner).

Probability Management Audits and Capital Budgeting (with N. Mangin and M. Turner).

The role of Politics, Ethics and Compensation in Budget Gaming (with G. Smith, M. Pizzini and M. Turner).

In Search of Sustainability: Maintenance, Customer Demand and Temperature as Drivers of Energy Use (with M. Turner).

Over-Investment: Signaling Ability Through the Internal Audit (with M. Vargus).

Evaluating Business-Unit Performance: Application of Data Envelopment Analysis to Benchmarking (with D. Dittman).

Shooting at the Wind: Assessing the Contribution of AAA Award-Winning Authors (with T. Calderon and N. Mangin).

Random Numbers and the Detection of Fraudulent Behavior (with T. Calderon, N. Mangin and M. Turner).

Midwest Hospitality: Risk Analysis (with T. Calderon and M. Turner).

Budget Lodging: Capital Budgeting (with T. Calderon, M. Pizzini and M. Turner).

Fleet Planning at Western Airlines (with T. Calderon, C. Thomas and M. Turner).

Conference Presentations

- Pueblo Hospitality, Inc.: Rethinking Performance Measurement.
 - Presented at the 2021 MAS & IMA Teaching Case Conference, November. *Best case*.
 - Presented at the Intensive Data and Analytics Summer Workshop. Orlando, FL. June 2019.
- Kokopelli Resort: A Case Study of Transfer Pricing in a Service Industry Context.
 - Presented at the 2020 MAS & IMA Teaching Case Conference. October 2020.
 - Presented at the 2020 AAA TLC Midyear Colloquium. November.
- Red River Lodge
 - Presented at the 2019 MAS & IMA Teaching Case Conference, October 2019.
 - Presented at the 2019 AAA Teaching, Learning and Curriculum Section Midyear Colloquium. November 2019.

Conference Presentations, continued

- An Empirical Analysis of Performance Impacts Resulting from Conversion to Franchise Operations. Presented at the 4th AIMA World Conference on Management Accounting Research. Monterey, CA. May 2019.
- Azure Lodging, Inc.: A Case Study on Capital Budgeting with Capital Rationing in a Service Industry Context. Presented at the 2018 American Accounting Association TLC Mid-Year Colloquium. Dallas, TX. November 2018.
- Marquis Minneapolis Airport Hotel: Multi-Product CVP Analysis. Presented at the 2018 American Accounting Association TLC Mid-Year Colloquium. Dallas, TX. November 2018.
- Lone Star Lodging
 - Presented at the 2018 AAA MAS & IMA Teaching Case Conference. Toledo, OH. October 2018.
 - Presented at the AAA Ohio Region Meeting. Columbus, OH. May 2019.
- Sunrise Hotels: An Integrated Managerial Accounting Teaching Case
 - Presented at the 2017 MAS & IMA Teaching Case Conference, October 2017.
 - Presented at the 2017 AAA 2017 Teaching, Learning and Curriculum Section Midyear Colloquium. November 2017.
- Cost Behavior Asymmetry and Business Unit Efficiency
 - Presented at the 3rd AIMA World Conference on Management Accounting Research. May 2016.
 - Presented at the 2016 University of Calgary/JAAF Conference. June 2016.
 - Presented at the 2016 American Accounting Association Annual Meeting. August 2016.
- Do Higher Wages Pay for Themselves? An Intra-firm Test of the Effect of Wages on Employee Performance
 - Presented at the 2015 American Accounting Association Management Accounting Section Conference. January 2015.
 - Presented at the 2015 Conference on Convergence of Financial and Managerial Accounting Research (University of Calgary/Temple University), June 2015.
 - Presented at the 2015 American Accounting Association Meeting. August 2015.
- An Empirical Analysis of Performance Impacts Resulting from Conversion to Franchise Operations
 - Presented at the 2015 American Accounting Association Management Accounting Section Conference. January 2015.
 - Presented at the 2015 Conference on Convergence of Financial and Managerial Accounting Research (University of Calgary/Temple University), June 2015.
- The Hybrid Discipline: Management Control
 - Presented at the 2010 American Accounting Association Meeting. August 2010.
 - Presented at the 2010 Ohio Region Meeting, American Accounting Assoc. May 2010.
 - Presented at the 2010 American Accounting Association Management Accounting Section Conference. January 2010.

Conference Presentations, continued

- Give & Take: Incentive Framing in Compensation Contracts
 - Presented at the 2010 American Accounting Association Management Accounting Section Conference. January 2010.
 - Presented at the 2009 American Accounting Association Meeting. August 2009.
 - Presented at the 2009 Ohio Region Meeting, American Accounting Association. May 2009.
- Management Accounting - A Bibliographic Study
 - Presented at the 2006 American Accounting Association Management Accounting Section Conference. January 2006.
 - Presented at the conference of contributing authors to the *Handbook of Management Accounting Research*. Saïd Business School, University of Oxford. July 2005
- The Maturing of Competitive Intelligence: Benchmarking CI Programs. Presented at the SCIP04 International Conference & Exhibit (academic track). March 2004.
- Cost of Capacity: Evidence from a Large Hospital System. Presented at the Washington University Management Accounting Research Seminar. November 2001.
- Cost Management Strategy as a Driver of Financial Performance: The Role of Teams, Cost Information, and Quality Initiative. Presented at the 2001 ABO Research Conference. October 2001.
- An Empirical Investigation of Accounting Information Use in Competitive Intelligence. Presented at the 2001 Hawaii Conference on Business. June 2001.
- The Use of Accounting and Quality Improvement Information: Evidence from the Health Care Industry. Presented at the 2001 Management Accounting Section Research Conference, session on Empirical Field Research: Quality and Environmental Performance. January 2001.
- A Process-Oriented View of Competitive Intelligence and Its Impact on Organizational Performance. Presented at the Academic Conference on Competitive Intelligence: Curriculum and Research. The Society of Competitive Intelligence Professionals and Drexel University. December 2000.
- “*Factors influencing the performance of activity-based costing development teams: A field study of ABC model development time in the automobile industry.*” Presented at the conference on *Accounting, Organizational Transformation and New Organizational Forms. Accounting, Organizations and Society* and the Leventhal School of Accounting, Marshall School of Business, University of Southern California. November 1999.
- “*The impact of systematic change management and cross-functional teams on the use of accounting and quality information: Evidence from the health care industry.*” Presented at the 1999 American Accounting Association Annual Meeting, session on Research in Health Care Financial Management. August 1999.

Invited Academic Presentations

1. Case Western Reserve University

2. Cornell University
3. Georgetown University
4. Indiana University
5. John Carroll University
6. Michigan State University
7. Naval Postgraduate School (2)
8. Saint Louis University
9. University of Akron
10. University of Bern
11. University of California, Riverside
12. University of Lethbridge
13. University of Missouri – St. Louis
14. University of Southern California
15. University of Texas – Dallas
16. University of Utah
17. University of Wisconsin, Madison
18. Washington University in St. Louis
19. Wilfrid Laurier University
20. Youngstown State University

Selected Media & Practitioner Attention to Research

ABC Radio's "*MoneyTalk with Bob Brinker*" (12/14/08) broadcast to 223 radio markets; *Dow Jones Newswires* (12/17/08) with 420,000 subscribers; *St. Louis Beacon* (2/9/09); *The Liscio Report on the Economy* (12/19/08); *PhysOrg.com* (12/8/08).

Research Funding

Chartered Professional Accountants Alberta. \$8,000 to develop an open-source online homework platform.

Chartered Professional Accountants Alberta. \$10,000 faculty retention grant.

Institute for the Social Sciences Small Grant Program. \$5,700 to support experimental research on the effects of incentive framing on fraudulent behavior. November 2009.

Institute for the Social Sciences Small Grant Program. \$3,500 to support experimental research on the effects of incentive framing on fraudulent behavior. March 2008.

Honors

- Doctoral Consortium Fellow at the 1996 American Accounting Association Doctoral Consortium.
- Recipient of Mary Pickford Foundation Fellowship Award.
- University of Southern California representative to the 1996 PAC-10 Doctoral Consortium.
- University of Southern California representative to the 1995 PAC-10 Doctoral Consortium.
- University of Southern California Dean's Award.
- University of Southern California Graduate Assistance Award.

Teaching Experience

University of Lethbridge

- MGT 2400: An Introduction to Management Accounting (Undergraduate core class).
- MGT 3130: Cost Accounting (Undergraduate core class, accounting students).
- MGT 4130: Advanced Management Accounting (Undergraduate elective class).
- MGT 5200: Accounting Seminar (1-2 sessions, graduate research seminar).

Ecole hôtelière de Lausanne

- Managerial Accounting (Undergraduate core class).
- Financial Management/Topics in Financial Analysis (Undergraduate core class).
- Managerial/Financial Accounting (Graduate core class).

University of Akron

- ACCT 202: Accounting Principles II (Undergraduate core class).
- ACCT 460: Advanced Managerial Accounting (Undergraduate elective).

Cornell University

- HADM 2221: Managerial Accounting (Undergraduate core class).
- HADM 7724: Managerial Accounting (Graduate core class).

Washington University in St. Louis

- ACCT 5002: Strategic Cost Analysis (MBA core class).
- ACCT 502: Management Control Systems (MBA elective).
- ACCT 505: Advances in Management Accounting (MBA elective).
- ACCT 506: Advances in Planning and Control Systems (MBA elective).
- *Executive Education*
Public Budgeting session (FBI Crime Lab Development Symposium, September 2002).
Outsourcing workshop (FBI Crime Lab Development Symposium, September 2002).
- *Student Practicums Supervised*
Medical Transportation Management (Spring 2004)
Missouri Baptist Medical Center (Spring 2003)
Virtual Realty Enterprises (Fall 2002)

Student Practicums Supervised, continued

- Ethyl Petroleum (Spring 2002)
- St. Louis Area Authority on Aging (Spring 2001)
- Maritz Travel Co. (Spring 2001)
- Delta Dental of Missouri (Fall 2000)
- Master Card (Fall 2000)
- Master Card (Spring 2000)
- Monsanto (Fall 1999).

Memberships and Affiliations

American Accounting Association
Institute of Management Accountants
Institute of Electrical and Electronics Engineers

Service

Academic Committees

University of Lethbridge

- AQA Core Curriculum Review (2017-2018)
- Library Committee (2017-2018)

Cornell University

- Graduate Committee (2008-2010)
- Admissions Interview Committee (2006-2010)

Washington University

- Affirmative Action Committee (2000-2002)
- Accounting Mini-Conference (2001)
- Professional MBA Committee (1998-2000)

Peer Review Duties and Editorial Board

Editorial Board Member

- *Advances in Management Accounting*

Ad Hoc Reviewer for:

- *Accounting, Organizations and Society*
- *Advances in Management Accounting Research*
- *Annals of Tourism*
- *Behavioral Research in Accounting*
- *Contemporary Accounting Research*
- *Cornell Hotel and Restaurant Administration Quarterly*
- *European Accounting Review*
- *European Journal of Marketing*
- *Journal of Accounting Education*
- *Journal of Competitive Intelligence & Management*
- *Journal of Management Accounting Research*
- *Management Accounting Research*
- *Management Science*
- *Organizational Behavior and Human Decision Processes*
- *The Accounting Review*

Conference reviewer, discussant and/or moderator for:

- Reviewer for the Annual Meeting of the American Accounting Association (2000-2003, 2005, 2007-2009, 2015)
- Reviewer for the Management Accounting Section Meeting, American Accounting Association (2003, 2005-2008, 2010-2011)

Service, continued

- Reviewer for the *Contemporary Accounting Research* (CAR) Conference (2003, 2012)
- Reviewer for 2010 Ohio Region Meeting, American Accounting Association
- Reviewer for The Institute for the Social Sciences Small Grant Program (2010, 2009)
- Reviewer for the Technology and Innovation Management Program, Academy of Management Annual Meeting (2003, 2002, 2000)
- Discussant for the Annual Meeting of the American Accounting Association (2010, 2009, 2005, 2000)
- Discussant for the Management Accounting Section Meeting, American Accounting Association (2003-2007)
- Discussant for the Global Management Accounting Research Symposium (2010)
- Moderator for the Annual Meeting of the American Accounting Association (1998, 2009)
- Moderator for the Management Accounting Section Meeting, American Accounting Association (2005)

External Reviewer

- University of Bern, faculty recruitment (November 2015)

Advising

- Freshman Advising, 2009-2010
- Student Club, *Por Colombia*. 2009-2010
- Freshman Advising. 2008-2009
- Student Club, *Por Colombia*. 2008-2009
- Latin Honors Thesis, Earl Tanmantiong. 2010.
- Senior Dissertation: Nicolas Calvert. 2014.
- Senior Dissertation: Nicolas Zaslavoglou. 2014
- Senior Dissertation, Kelly Hoffman. 2016.
- Senior Dissertation, Anastasia Soldatova. 2016.
- Senior Dissertation, Emily Arpels. 2016.
- Senior Dissertation, Georgiana Marin. 2016.
- Student Business Project: Share & Co. 2015.
- DBA Dissertation, Gretchen Decker. 2020.