

IVO TAFKOV

KPMG / E. Harold Stokes Professor of Accounting
Robinson College of Business
Georgia State University
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Robinson College of Business
35 Broad Street, Suite 510
Atlanta, GA 30303
Tel. (404) 413-7226

EDUCATION

Ph.D. (Accounting), Emory University
M.B.A. (Finance), Kennesaw State University
B.B.A. (Management), Sofia University, Bulgaria

RESEARCH AND TEACHING INTERESTS

Research: Managerial Accounting
 Management Control Systems
 Incentive Systems and Performance

Teaching: Managerial Accounting

PUBLICATIONS

Arnold, M., M. Artz, and I. Tafkov. The Effect of Past Performance and Task Type on Managers' Target Setting Decisions: An Experimental Investigation, forthcoming at *The Accounting Review*.

Tafkov, I., K. Towry, and F. Zhou. The Impact of Knowledge Transfer on Investment in Knowledge Creation in Firms. *Contemporary Accounting Research* Vol. 39 (2): 1260-1296.
-presented at the 2020 Annual *Contemporary Accounting Research* Conference

Arnold, M., R. L. Hannan, and I. Tafkov. 2020. Mutual Monitoring and Team Member Communication in Teams, *The Accounting Review* Vol. 95(5): 1-21.

Newman, A., I. Tafkov, and F. Zhou. 2020. The Effects of Incentive Scheme and Task Difficulty on Employees' Altruistic Behavior Outside the Firm, *Contemporary Accounting Research* Vol. 37(3): 1512-1535.

- *Best Paper Award – 2016 AAA Annual Meeting, Management Accounting Section*

Choi, W., G. Hecht, I. Tafkov, and K. Towry. 2020. Bring the Noise, but not the Funk: Does the Effect of Performance Measure Noise on Learning Depend on whether the Learning is Experiential or Vicarious? *The Accounting Review* Vol. 95(4): 153-172.

Arnold, M., and I. Tafkov. 2019. Managerial Discretion and Task Interdependence in Teams. *Contemporary Accounting Research* Vol. 36 (4): 2467-2493.

Hecht, G., A. Newman, and I. Tafkov. 2019. Managers' Strategic Use of Discretion over Feedback Provision and Implications for Team-Members' Effort. *Management Accounting Research* Vol. 45.

Hannan, R. L., G. McPhee, A. Newman, and I. Tafkov. 2019. The Informativeness of Relative Performance Information and its Effect on Effort Allocation in a Multi-Task Environment. *Contemporary Accounting Research* Vol. 36 (3): 1607-1627.
-presented at the 2017 Annual *Contemporary Accounting Research* Conference

Arnold, M., R. L. Hannan, and I. Tafkov. 2018. Team Member Subjective Communication in Homogeneous and Heterogeneous Teams. *The Accounting Review*, Vol. 93 (5): 1-22.

Choi, W., A. Newman, and I. Tafkov. 2016. A Marathon, a Series of Sprints, or Both? Tournament Horizon and Task Complexity in Multi-Period Settings, *The Accounting Review*. Vol. 91 (5): 1391-1410.

Choi, W., G. Hecht, I. Tafkov, and K. Towry. 2016. Vicarious Learning under Implicit Contracts, *The Accounting Review* Vol. 91 (4): 1087-1108.

Newman, A. and I. Tafkov. 2014. Relative Performance Information in Tournaments with Different Prize Structures. *Accounting, Organizations and Society* Vol. 39 (5): 348-361.

Hannan, R. L., G. McPhee, A. Newman, and I. Tafkov. 2013. The Effect of Relative Performance Information on Performance and Effort Allocation in a Multi-Task Environment. *The Accounting Review* Vol. 88 (2): 553-575.

Tafkov, I. 2013. Private and Public Relative Performance Information under Different Incentive Contracts. *The Accounting Review* Vol. 88 (1): 327-350.

Hecht, G., I. Tafkov, and K. Towry. 2012. Performance Spillover in a Multi-Task Environment. *Contemporary Accounting Research* Vol. 29 (2): 563-589.

Ackert, L., G. Athanassacos, B. Naydenova, and I. Tafkov. 2010. Determinants of Investor Demand for Cross-Listed Firms. *Financial Markets, Institutions & Instruments*. Vol. 19 (3): 245-267.

PRACTITIONER PUBLICATIONS

Arnold, M., L. Hannan, Margaret Shackell, and I. Tafkov. 2020. Do Peer Ratings Work? *Strategic Finance* (December issue).

Choi, W., G. Hecht, I. Tafkov, and K. Towry. 2019. Is Experience the Best Teacher for Employees? *Strategic Finance* (November issue), 19-20.

WORKING PAPERS

“Juggling Creativity and Productivity: How Incentive Scheme and Discretion in Task Switching Affect Creativity in a Multitask Environment” with Jeffrey Hales and Wenqian Hu, revising for 3rd round of review at *Contemporary Accounting Research*

“The Effect of Target Transparency on Managers’ Target Setting Decisions” with Markus Arnold and Martin Artz, revising for 2nd round of review at *Accounting, Organizations and Society*

“Candidate Selection in Teams: Be the Best or Surround Yourself with the Best?” with Jeremy Lill and Michael Majerczyk

“The Effect of Relative Performance Information Level on Team Performance” with Bei Shi and Flora Zhou

“Does the Effect of Reward Frequency on Performance Depend on Reward Type?” with Andrew Newman, Nathan Waddoups, and Xiaomei (Grazia) Xiong

“The Effect of Employee Recognition Level and Task Type on Peer Selection Decisions” with Ke Xu and Flora Zhou

“The Effects of Organizational Culture and Real Earnings Management on Managers’ Discretionary Goal Adjustments” with Markus Arnold and Martin Artz

“The Effects of Reward Frequency and Reward Conditionality on Drivers of Employee Performance” with Andrew Newman, Nathan Waddoups, and Xiaomei (Grazia) Xiong

INVITED PAPER PRESENTATIONS (presenter in parenthesis)

“The Effects of Organizational Culture and Real Earnings Management on Managers’ Discretionary Goal Adjustments”	
ENEAR (Arnold)	July, 2022

“The Effect of Employee Recognition Level and Task Type on Peer Selection Decisions”	
ABO Midyear Meeting (Zhou)	October, 2022
Washington State University (Tafkov)	September, 2022
University of Waterloo (Zhou)	May, 2022
Kent State University (Tafkov)	April, 2022
Bentley University (Zhou)	March, 2022

“The Effect of Relative Performance Information Level on Team Performance”	
MAS Midyear Meeting (Zhou)	January, 2022
University of Bern (Shi)	October, 2021
JMAR Research Brownbag (Tafkov)	August, 2021
ENEAR (Shi)	July, 2021
Bentley University (Zhou)	March, 2021
Chapman University (Tafkov)	March, 2021
University of Amsterdam (Shi)	February, 2021

“The effect of reward frequency on performance for cash rewards and tangible rewards”

Erasmus University of Rotterdam (Tafkov)	March, 2022
MAS Midyear Meeting (Waddoups)	January, 2021
University of Texas at Austin (Tafkov)	October, 2020
ABO Midyear Meeting (Xiong)	October 2020
Indiana University (Newman)	September, 2020
The University of Arizona (Newman)	March, 2020
University of South Carolina (Xiong)	February, 2020

“The Effect of Past Performance and Task Type on Managers’ Target Setting Decisions:
An Experimental Investigation”

MAS Midyear Meeting (Tafkov)	January, 2021
Vienna University of Economics and Business (Arnold)	October, 2020
Maastricht University (Arnold)	February, 2020

“Candidate Selection in Teams: Be the Best or Surround Yourself with the Best?”

EAA Annual Congress (Majerczyk)	May, 2021
MAS Midyear Meeting (Lill)	January, 2021
ABO Midyear Meeting (Majerczyk)	October, 2020
University of Pittsburgh (Tafkov)	March, 2020
Georgia State University (Tafkov)	February, 2020
Indiana University (Majerczyk)	October, 2019

“The Effect of Target Transparency on Managers’ Target Setting Decisions”

MAS Midyear Meeting (Arnold)	January, 2020
Tilburg University (Arnold)	October, 2019
Tulane University (Tafkov)	September, 2019
Georgia State University (Tafkov)	August, 2019

“Juggling Creativity and Productivity: How Incentive Scheme and Discretion
in Task Switching Affect Creativity in a Multitask Environment”

The University of Arizona (Tafkov)	February, 2022
AAA Annual Meeting (Hu)	August, 2019
SESARC (Hu)	June, 2019

“Bring the Noise, but not the Funk: Does the Effect of Performance Measure
Noise on Learning Depend on whether the Learning is Experiential or Vicarious?”

Wilfrid Laurier University (Tafkov)	April, 2019
MAS Midyear Meeting (Tafkov)	January, 2018
University of Wisconsin-Madison (Choi)	December, 2017
Tulane University (Choi)	November, 2017
Carnegie Mellon University (Choi)	October, 2017
Northeastern University (Towry)	October, 2017
ABO Midyear Meeting (Choi)	October, 2017
Clemson University (Towry)	September, 2017
Tilburg University (Choi)	March, 2017
Maastricht University (Choi)	March, 2017

“Mutual Monitoring and Team Member Communication in Teams”	
Brigham Young University (Hannan)	March, 2018
AAA Annual Meeting (Tafkov)	August, 2017
Ohio State University (Tafkov)	March, 2017
MAS Midyear Meeting (Arnold)	January, 2017
“The Impact of Knowledge Transfer on Knowledge Creation in Firms”	
<i>Contemporary Accounting Research</i> Conference (Zhou)	November, 2020
University of Massachusetts at Amherst (Tafkov)	April, 2018
ABO Midyear Meeting (Zhou)	October, 2017
AAA Annual Meeting (Tafkov)	August, 2017
Global Management Accounting Research Symposium (Zhou)	June, 2017
Wilfrid Laurier University (Zhou)	March, 2017
Georgia State University (Zhou)	March, 2017
MAS Midyear Meeting (Tafkov)	January, 2017
Florida International University (Tafkov)	October, 2016
“The Effects of Incentive Scheme and Task Difficulty on Employees’ Altruistic Behavior Outside the Firm the Firm”	
University of Texas at Austin (Newman)	November, 2017
University of Georgia (Newman)	March, 2017
Nanyang Technological University (Tafkov)	August, 2016
AAA Annual Meeting (Newman)	August, 2016
Conference on Quantitative Empirical Research on Management Accounting (Zhou)	July, 2016
Global Management Accounting Research Symposium (Zhou)	June, 2016
MAS Midyear Meeting (Zhou)	January, 2016
University of Waterloo (Tafkov)	December, 2015
“Managerial Discretion and Task Interdependence in Teams”	
University of Munich (Arnold)	November, 2015
AAA Annual Meeting (Tafkov)	August, 2015
Global Management Accounting Research Symposium (Arnold)	June, 2015
CAAA Annual Conference (Arnold)	May, 2015
Tilburg University (Tafkov)	April, 2015
MAS Midyear Meeting (Tafkov)	January, 2015
Ecole Hoteliere Lausanne (Arnold)	December, 2014
“The Informativeness of Relative Performance Information and its Effect on Effort Allocation in a Multi-Task Environment”	
<i>Contemporary Accounting Research</i> Conference (Newman)	October, 2017
Tilburg University (Newman)	September, 2017
University of Waterloo (Newman)	March, 2015
MAS Midyear Meeting (Newman)	January 2015
ABO Midyear Meeting (Hannan)	October, 2014
AAA Annual Meeting (McPhee)	August, 2014
Erasmus University of Rotterdam (Tafkov)	June, 2014
Ecole Hoteliere Lausanne (Hannan)	May, 2014
University of Bern (Hannan)	May, 2014

“Team Member Subjective Communication in Homogeneous and Heterogeneous Teams”

New England Behavioral Accounting Research Seminar (Hannan)	November 2016
University of Toronto (Hannan)	September 2016
University of Melbourne (Hannan)	November 2015
Miami University (Hannan)	September 2015
AAA Annual Meeting (Arnold)	August, 2014
McMaster University (Hannan)	May, 2014
MAS Midyear Meeting (Tafkov)	January, 2014
Erasmus University of Rotterdam (Arnold)	October, 2013

“Managers’ Strategic Use of Discretion over Feedback Provision and Implications for Team-Members’ Effort”

University of Bern (Tafkov)	April, 2015
Brigham Young University (Hecht)	November, 2013
AAA Annual Meeting (Tafkov)	August, 2013

“A Marathon, a Series of Sprints, or Both? An Analysis of Tournament Horizon in Multi-Period Settings”

The University of Texas at Austin (Choi)	May, 2014
MAS Midyear Meeting (Newman)	January, 2014
The University of Arizona (Tafkov)	November, 2013
University of Illinois at Urbana-Champaign (Tafkov)	October, 2013
ABO Midyear Meeting (Choi)	October, 2013
Georgia State University (Tafkov)	April, 2013

“Vicarious Learning under Implicit Contracts”

University of Waterloo (Choi)	May 2015
UT at Austin Accounting Research Conference (Towry)	April 2015
Pennsylvania State University (Towry)	March, 2014
MAS Midyear Meeting (Hecht)	January, 2014
Virginia Commonwealth University (Towry)	November, 2013
Tulane University (Towry)	October, 2013
ABO Midyear Meeting (Choi)	October, 2013
University of California, Davis (Towry)	October, 2013
Michigan State University (Choi)	March, 2013

“Relative Performance Information in Tournaments with Different Prize Structure”

AAA Annual Meeting (Tafkov)	August, 2011
Georgia State University (Tafkov)	January, 2011
MAS Midyear Meeting (Tafkov)	January, 2011
University of Pittsburgh (Newman)	December, 2010

“The Effect of Relative Performance Information on Performance and Effort Allocation in a Multi-Task Environment”

Erasmus University (Hannan)	October, 2011
AAA Annual Meeting (Tafkov)	August, 2011
MAS Midyear Meeting (Tafkov)	January, 2011
Michigan State University (Newman)	November, 2010

The University of Texas at Austin (Hannan)	October, 2010
ABO Midyear Meeting (McPhee)	October, 2010
“Private and Public Relative Performance Information under Different Incentive Contracts”	
MAS Midyear Meeting (Tafkov)	January, 2010
AAA Annual Meeting (Tafkov)	August, 2009
Georgia State University (Tafkov)	February, 2009
University of Pittsburgh (Tafkov)	February, 2009
“Performance Spillover in a Multi-Task Environment”	
MAS Midyear Meeting (Hecht)	January, 2009
University of Florida (Hecht)	November, 2008
Southeast Summer Accounting Research Colloquium (Hecht)	July, 2008
University of Massachusetts at Amherst (Towry)	May, 2008
Queen’s-York Behavioral Accounting Workshop (Towry)	May, 2008
University of Wisconsin (Towry)	April, 2008
“Understanding the Disparity in Trading Volume for U.S. Cross-Listings: The Effects of Recognition and Investment Risk Exposure”	
Annual Conference of the Multinational Finance Society (Ackert)	July 2008
Annual Meeting of the EFMA (Athanassacos)	June, 2008
Eastern Finance Association Annual Meeting (Ackert)	April, 2008

CONFERENCE DISCUSSANT

ENEAR Conference	July, 2022
MAS Midyear Meeting	January, 2022
MAS Midyear Meeting	January, 2021
ABO Midyear Meeting	October, 2020
MAS Midyear Meeting	January, 2020
AAA Annual Meeting	August, 2019
MAS Midyear Meeting	January, 2019
MAS Midyear Meeting	January, 2018
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AAA Annual Meeting	August, 2013
MAS Midyear Meeting	January, 2013
ABO Midyear Meeting	October 2012
MAS Midyear Meeting	January, 2012
AAA Annual Meeting	August, 2011
MAS Midyear Meeting	January, 2011
MAS Midyear Meeting	January, 2010
AAA Annual Meeting	August, 2009

REFEREEING SERVICE

Editor

Journal of Management Accounting Research (January 2022 - December 2024)

Editorial Board Member

Accounting, Organizations and Society (Since June 2022)

Behavioral Research in Accounting (June 2020 – May 2023)

Journal of Management Accounting Research (January 2019 - December 2021)

Journal of Management Accounting Research (January 2016 - December 2018)

Ad Hoc Editor

Journal of Management Accounting Research (2021)

Ad Hoc Journal Reviewer

The Accounting Review

Journal of Accounting Research

Contemporary Accounting Research

Accounting, Organizations and Society

Management Science

Journal of Management Accounting Research

Behavioral Research in Accounting

Management Accounting Research

European Accounting Review

Reviewer of Papers for Research Conferences

AAA Annual Meeting

MAS Midyear Meeting

ABO Midyear Meeting

SERVICE – UNIVERSITY

Robinson College of Business P&T Committee, since 2020

Robinson College of Business Faculty Affairs Committee, member, since 2017

CEAR Accounting Conference Organization Committee, member, 2015, 2017, 2019

Search Committee for Director of the SOA, member, 2018

SOA P&T Committee, 2016 - 2020

SOA PhD Program Coordinator, 2018 - 2020

SOA PhD Program Committee, member, 2011 – 2017, 2020 – 2022

SOA Recruiting Committee, chair, 2019

SOA Recruiting Committee, member, 2013, 2014, 2015

SOA ACCT4210 Course Coordinator, since 2015

SOA Scholarships and Awards Committee, member, 2011, 2012

Association for Latino Professionals in Finance and Accounting (ALPHA), faculty advisor, 2010

SERVICE – AMERICAN ACCOUNTING ASSOCIATION

The Accounting Review Steering Committee, member, (September 2022 – August 2025)
MAS Best Early Career Research Award Committee for 2023 AAA Annual Meeting, member
MAS Secretary-Treasurer (September 2019 - August 2021)
MAS Best Paper Award Committee for 2019 AAA Annual Meeting, chair, 2019
MAS Leading Liaison for 2018 AAA Annual Meeting, 2018
MAS Supporting Liaison for 2017 AAA Annual Meeting, 2017

SUPERVISION OF DOCTORAL DISSERTATIONS

Dissertation Committee Chair:

Ke Xu, “The Effect of Reward Type and Value Statement on Employees’ Performance in a Multidimensional Task Setting” Placement: Siena College, 2021.

Alice Muncy, “How Does Feedback and Task Type Influence Performance and Effort Allocation in a Multitask Environment?” Placement: Baylor University, 2020.

Ta-Tung (Stephanie) Cheng, “Relative Performance Information, Advice-Seeking, and Trust in Supervisor.” Placement: University of Wyoming, 2020.

Alan He, “The Impact of Ability Heterogeneity on the Effectiveness of Relative Performance Information in Tournaments.” Placement: Eastern Connecticut State University, 2020.

Bei Shi, “The Effects Communication of Causal Linkages and Incentive Type on Employees’ Construal Level Mindset.” Placement: University of Amsterdam, 2019

Zhen Zhang, “Do as I Say, not as I Do? Management Behavioral Integrity, Shared Interest and Honesty in Budget Reporting.” Placement: Towson University, 2015

Gregory McPhee, “The Effect of Incentive Type and Payoff Timing on the Performance of Analytic and Creative Tasks.” Placement: Florida International University, 2013

Dissertation Committee Member:

Dorian Lane "Incomplete Incentives, Task Temporality, and Effort Spillover in a Multitask Environment" (dissertation completed at University of Waterloo). Placement: Wilfrid Laurier University, 2022.

Grazia Xiong “Giving Time versus Giving Money: Does the Type of External Giving Program Interact with Internal Incentive Contracts to Affect Employee Behavior?” (dissertation completed at University of South Carolina). Placement: Utah State University, 2022.

Wenqian Hu “Lack of Rewards or Credibility? An Experimental Investigation of Why Incomplete Compensation Contracts Fail to Motivate Employee Productivity.” (dissertation completed at Georgia Institute of Technology). Placement: University of Waterloo, 2022.

Sophie Maussen “Essays on Cognitive and Behavioral Effects of Costing System Design.” (dissertation completed at Ghent University). Placement: Ghent University, 2020.
James Wilhelm “An Experimental Investigation of Budget Rejection Authority Placement in Three-Tier Hierarchies.” Placement: Chapman University, 2019

Florian Elsinger “Essays on Behavioral Aspects of the Delegation and Limitation of Decision-Making Authority in Organizations.” (dissertation completed at University of Bern). Placement: Erasmus University, 2018

Nate Waddoups “Feedback Frequency, Relative Performance Information, and Outside-the-Box Thinking.” (dissertation completed at University of South Carolina). Placement: University of Denver, 2018

Heba Abdel-Rahim, “The effect of risk management systems on honesty in managerial reporting: An experimental examination.” Placement: The University of Toledo, 2016

Stephen Fuller, “The Effect of Auditor Reporting Choice and Audit Committee Strength on Management Financial Disclosure Decisions.” Placement: Lehigh University, 2016

Stuart Smith, “Can a Code of Ethics Reduce Sabotage under Tournament Based Compensation? An Experimental Study.” Placement: Louisiana Tech University, 2016

Helen Xu, “Unintended effect of group identity: An experimental investigation of benefit asymmetry and employees’ cooperation.” (dissertation completed at Georgia Institute of Technology). Placement: Loyola University Maryland, 2014

TEACHING EXPERIENCE

Ph.D. Level

Seminar in Experimental Design (University of Hamburg)	June 2012
Seminar in Critical Thinking Analysis	2012-2015
Seminar in Management Accounting Research	2015, 2017, 2020
Seminar in Experimental Management Accounting (University of Muenster)	July 2016

Graduate Level

Managerial Accounting and Systems	Since 2017
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Undergraduate Level

Cost and Managerial Accounting	Since 2009
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PROFESSIONAL EXPERIENCE

Georgia State University	KPMG Professor of Accounting	2020 - present
Georgia State University	Associate Professor	2015-2020
Georgia State University	Assistant Professor	2009-2015

SunTrust Bank	Investment Associate	10/03–7/04
First North American National Bank	Account Management Representative	4/00 – 3/01
LIC Publishing House	Marketing Manager	5/97 – 1/00
LIC Publishing House	Marketing Assistant	6/95 – 4/97

HONORS AND AWARDS

Outstanding Discussant Award – 2022 MAS Midyear Meeting
 Best Paper Award – 2021 MAS Midyear Meeting for “Does the Effect of Reward Frequency on Performance Depend on Reward Type?”
 RCB Faculty Recognition Award for Research, 2020
 KPMG / E. Harold Stokes Professor of Accounting, 2020
 JMAR Outstanding Reviewer Award, 2018
 KPMG / E. Harold Stokes Faculty Fellow, 2017
 Best Paper Award – 2016 AAA Annual Meeting, Management Accounting Section for “The Effect of Incentive Scheme and Task Type on Altruistic Behavior within the Organization”
 Best Early Career Researcher in Management Accounting, 2014, (sponsored by AICPA)
 Institute of Management Accountants (IMA®) FAR Grant, 2013
 Institute of Management Accountants (IMA®) FAR Grant, 2010
 Recognition of Doctoral Accomplishment FAR Scholar, 2009
 Doctoral Student Grant Program, Institute of Management Accountants (IMA®), 2008
 Goizueta Fellowship, Emory University, 2008
 Sheth Foundation Dissertation Research Support Fellowship, Emory University, 2008
 Research Support Grant, Graduate School of Arts and Sciences, Emory University, 2008
 Travel Grant, Graduate School of Arts and Sciences, Emory University, 2007 and 2008
 AAA Doctoral Consortium, Tahoe City, CA, Deloitte Foundation, 2007
 Doctoral Fellowship, Goizueta Business School, Emory University, 2004-2008

AFFILIATIONS

American Accounting Association
 Experimental Economics Center (EXCEN)