MARTIN WIERNSPERGER

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ACADEMIC EXPERIENCE

Cornell University
Assistant Professor of Accounting (Tenure Track) since 2024

EDUCATION

WU Vienna University of Economics and Business
Doctor of Philosophy (Ph.D.) in Accounting 2020 – 2024
Master of Science (M.Sc.) in Strategy, Innovation, and Management Control 2018 – 2019
Bachelor of Science (B.Sc.) in Business, Economics, and Social Sciences 2015 – 2018

University of Texas at Austin
Visiting Ph.D. Student – Accounting 2023 – 2024

University of Technology Sydney
Master of Business Administration (M.B.A.) 2019 – 2020

The George Washington University
Undergraduate Exchange Student 2017 – 2018

RESEARCH AND TEACHING INTERESTS

Research: My research interests are at the intersection of managerial accounting and labor economics. I study how the design of compensation contracts, financial incentives, and performance-measurement and evaluation systems influences the behavior of managers, employees, and investors. I investigate these questions primarily through experimental economics methods but also use surveys, semi-structured interviews, and field experiments.

Teaching: At Cornell, I designed and teach the two-part MBA course "Managerial Accounting and Reporting." My course uses cases, short lectures, and group projects to examine costing systems, budgeting, variance analysis, transfer pricing, performance evaluation, incentives, and other core managerial accounting concepts. Previously, at WU Vienna, I taught applied courses on "Strategy and Managerial Accounting" to undergraduate students.

PUBLICATIONS

1. "When is it Fairer to Allocate Resources for Training to Lower-Performing versus Higher-Performing Employees" with Eric Chan and Kenzie Feinberg. ***Journal of Accounting Research*** (2026). https://doi.org/10.1111/1475-679x.70085

2. "Firm Investments in Employee-led Entrepreneurial Ventures." ***Contemporary Accounting Research*** (2026). https://doi.org/10.1111/1911-3846.70073

3. "Incentives, Framing, and Reliance on Algorithmic Advice: An Experimental Study" with Ben Greiner, Philipp Grünwald, Thomas Lindner, and Georg Lintner. ***Management Science*** (2026), Volume 72(1), 302-322. https://doi.org/10.1287/mnsc.2022.02777

4. "Voluntary Managerial Pay Cuts and Employee Effort" with Christoph Feichter. ***Accounting, Organizations and Society*** (2026), Volume 116. https://doi.org/10.1016/j.aos.2025.101626

5. "Peer Evaluations in Diverse Teams: How External Validation of Team Performance Influences Ingroup Favoritism" with Gerhard Speckbacher. ***Accounting, Organizations and Society*** (2025), Volume 114. https://doi.org/10.1016/j.aos.2025.101595

WORKING PAPERS

6. "Motivating Novelty and Usefulness in Creative Work: How Financial Incentives Interact with a User-Centered Purpose" with Gerhard Speckbacher (Current status: under 2nd round of review at ***The Accounting Review***)

7. "Reward Allocations in Teams: When Decision Autonomy Helps and When it Hurts" with Karl Schuhmacher (Current status: preparing paper for journal submission)

8. "When Managers Publicly Oppose Collective Bargaining: Effects on Worker Productivity and Wages" with Xinyu Zhang (Current status: under 1st round of review)

9. "Accounting for Uncertainty: The Effect of R&D Capitalization on Managerial Effort, Investor Beliefs, and Firm Valuation" with Ben van Landuyt and Brian White (Current status: preparing paper for journal submission)

WORK IN PROGRESS

10. "The Behavioral Side or Risk Governance: How CROs Navigate Power, Pushback, and Role Expectations" with Eldar Maksymov and Mark Peecher (Current status: data collection)

11. "Managerial Incentives, Voluntary Disclosure, and Bank Runs: An Experimental Study" with Yao Lu (design stage)

PROFESSIONAL PUBLICATIONS

1. „Financial Incentives and Trust in Algorithmic Advice“ (published in German) with Ben Greiner. ***diePresse***. September 2022. Article available online at diePresse.com

2. “Corporate Purpose & War for Talent: The Role of a Firm’s Purpose on the Attraction of Young Talents” (published in German) with Anna Burger. ***CFO Aktuell****, 2022, 16*(2): 60-63.

MEDIA COVERAGE

„Cut it out: In tough times, do managerial pay cuts motivate employees?”
Article by Robert Gerlsbeck in the ***Rotman Management Magazine*** (September 2026)

“Firm investments in employee-led startups are a win-win”
Article by Nina Collavo in ***Cornell Business News*** (August 2026)

“Would you work harder if you knew your boss was anti-union?”
Article by Pavithra Mohan in ***Fast Company*** (July 2026)

“Knowing a manager’s stance on unions can affect worker performance”
Article by Tom Fleischman in the ***Cornell Chronicle*** (July 2026)

“This One Lever Can Change Employee Performance Evaluations”
Article by Janet Teplik in ***Leadersnet*** (July 2026)

“Linking pay to performance boosts AI use in decision-making”
Article by Thomas Fleischman in the ***Cornell Chronicle*** (June 2025)

“Validated, then Evaluated”
Article in ***AACSB Research Insights*** (May 2025)

“The Right Timing Can Reduce Bias in Peer Reviews at Work”
Article by Sarah Magnus-Sharpe in the ***Cornell Chronicle*** (May 2025)

“Pay Cuts by Managers Can Motivate Employees”
Article by Stefan Veigl in ***Salzburger Nachrichten*** (January 2024)

“Less is More: Pay Sacrifices by CEOs Increase Employee Motivation”
Article in ***die Wirtschaft*** (January 2024)

“CEO Pay Cuts Can Motivate Employees”
Article by Tobias Seifried in ***Leadersnet*** (December 2023)

“Should You Take a Pay Cut to Boost Your Business?”
Article by Mike Berner on ***Business.com*** (June 2023)

“When CEOs Take a Pay Cut, What Difference Does It Make?”
Article by Corinne Post in ***Forbes*** (January 2023)

INVITED SEMINAR PRESENTATIONS

2026	Georgia State University (Scheduled)
2024	Bocconi University (Milan, Italy) Cornell University (Online) Erasmus University (Rotterdam, The Netherlands) Indiana University (Bloomington, Indiana) Monash University (Online) Northeastern University (Boston, Massachusetts) Tilburg University (Online) University of Melbourne (Melbourne, Australia) University of Pittsburgh (Pittsburgh, Pennsylvania) University of Texas at Austin (Austin, Texas)
2023	University of Texas at Austin (Austin, Texas) Vienna University of Economics and Business (Vienna, Austria)

INVITED CONFERENCE PRESENTATIONS

2026	Utah Winter Accounting Conference (Salt Lake City, UT) Management Accounting Section Midyear Meeting (Nashville, TN) Empirical Research in Management Accounting Conference (Vienna, Austria) European Network for Experimental Accounting Research (Bern, Switzerland)
2025	Labor and Accounting Group Conference at Stanford University (Palo Alto, CA) Accounting Behavior and Organization Research Conference (Indianapolis, IN) Annual Meeting of the American Accounting Association (Chicago, IL) Management Accounting Section Midyear Meeting (Austin, TX)
2024	New Directions Conference at Bocconi University (Milan, Italy) BEDR Research Showcase at Cornell University (Ithaca, NY) Empirical Research in Management Accounting Conference (Vienna, Austria) Management Accounting Section Midyear Meeting (Orlando, FL)
2023	American Accounting Association Research Rookie Camp (Dallas, TX) Journal of Management Accounting Research Rookie Camp (Online) Accounting Behavior and Organizations Research Conference (Pittsburgh, PA) Empirical Research in Management Accounting Conference (Vienna, Austria) Management Accounting Section Midyear Meeting (Atlanta, GA)
2022	Conference on New Directions in Management Accounting (Lisbon, Portugal) American Accounting Association Annual Meeting (San Diego, CA) European Network for Experimental Accounting Research (Seville, Spain)

Empirical Research in Management Accounting Conference (Vienna, Austria)
Global Management Accounting Research Symposium (Online)
Joint Research Forum with the University of Ulm (Vienna, Austria)
European Accounting Association Annual Congress (Bergen, Norway)
European Accounting Association Doctoral Colloquium (Osøyro, Norway)
Management Accounting Section Midyear Meeting (Online)

2021 Nordic Accounting Conference (Copenhagen, Denmark)
Annual Meeting of the Academy of Management (Online)
Conference of the Australian Accounting and Finance Association (Online)
Empirical Research in Management Accounting Conference (Online)

Invited Conference Attendance (without presentation):

2026 Emerging Management Accounting Scholars Symposium at UIUC (Online)
Junior Accounting Faculty Conference at Columbia Business (New York, NY)

2025 Field Experiments in Accounting Conference at Georgetown University (Washington, DC)
Junior Accounting Faculty Conference at Columbia Business School (New York, NY)
New Faculty Consortium, American Accounting Association (Leesburg, VA)

2024 Accounting Behavior and Organizations Research Conference (Montreal, Canada)
Accounting Mini Summer Camp at Cornell University (Ithaca, NY)

TEACHING

Cornell University:

Managerial Accounting and Reporting 1: Fundamentals of Cost Analysis (MBA students)

- Spring 2025 | Spring 2026

Managerial Accounting and Reporting 2: Costing Systems to Support Strategy (MBA students)

- Spring 2026

WU Vienna University of Economics and Business:

Strategy and Managerial Accounting (Bachelor students)

- Spring 2024 | Fall 2022 | Fall 2021 | Spring 2021

Business Project (Bachelor and Master students)

- Spring 2024

Center of Excellence (Honors program for the top 1% of Master students)

- Academic mentor for the 2-year program from Fall 2020 to Spring 2022

Community Project (Bachelor students)

- Fall 2021 | Spring 2022 | Fall 2022 | Spring 2023 | Spring 2024

SERVICE

Journal Reviewer:	*Journal of Accounting Research* *The Accounting Review* *Management Science* *Contemporary Accounting Research* *Review of Accounting Studies* *European Accounting Review* *Management Accounting Research* *Experimental Economics* *Organizational Behavior and Human Decision Processes* *Nature Scientific Reports*
Grant Reviewer:	Science Fund of the State of Tyrol
Conference Reviewer:	American Accounting Association (AAA) Annual Meeting Management Accounting Section (MAS) Midyear Meeting Accounting Behavior and Organizations (ABO) Research Conference Hawaii Accounting Research Conference (HARC)
Invited Discussant:	ENEAR Conference 2026 MAS Midyear Meeting 2026 ABO Research Conference 2025 AAA Annual Meeting 2025 MAS Midyear Meeting 2025 New Directions Conference 2024 MAS Midyear Meeting 2024 ABO Research Conference 2023 New Directions Conference 2022 AAA Annual Meeting 2022 ENEAR Conference 2022 Nordic Accounting Conference 2021 AAA Annual Meeting 2021
Memberships:	American Accounting Association (MAS & ABO Sections) Austrian Scientists & Scholars in North America (ASCINA)
Other:	Organizer of Research Seminar Series at Cornell (2025-2027) Organizer of the Practitioner Speaker Series at WU Vienna (2021-2023)

AWARDS

2025	Stephan Koren Dissertation Award Outstanding Reviewer Award, MAS Midyear Meeting Outstanding Reviewer Award, AAA Annual Meeting
2023	Outstanding Reviewer Award, MAS Midyear Meeting International Research Fellowship
2022	Finalist at the Project Management Austria Junior Award WU Award for Outstanding Research Achievements Outstanding Reviewer Award, MAS Midyear Meeting Outstanding Reviewer Award, AAA Annual Meeting
2021	1st place at the Excellence in Financial Research Award, CFO Club Austria Outstanding Reviewer Award, AAA Annual Meeting
2020	Austrian State Award for Academic Excellence, Ministry for Education Dean's List, University of Technology Sydney Merit-based scholarship, WU Vienna Master graduation scholarship, WU Vienna International Credit Mobility scholarship, European Commission