

MARTIN WIERNSPERGER

Samuel Curtis Johnson Graduate School of Management | Cornell University
401K Sage Hall, Ithaca, New York | +1 (607) 255-3653 | martin.wiernsperger@cornell.edu

ACADEMIC EXPERIENCE

Cornell University – Johnson Graduate School of Management

Assistant Professor of Accounting (Tenure Track)

since 2024

EDUCATION

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 – McCombs School of Business

Visiting Ph.D. Student – Department of Accounting

2023 – 2024

University of Technology Sydney

Master of Business Administration (M.B.A.)

2019 – 2020

The George Washington University

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 survey-based and field experiments.

Teaching: At Cornell, I teach the course “Managerial Accounting and Reporting” for MBA students. I use a mix of cases, short lectures, and group projects to cover cost analysis, performance management, and other core managerial accounting concepts. Previously, I taught applied courses on “Strategy and Managerial Accounting” for undergraduate students.

PUBLICATIONS

1. “Incentives, Framing, and Reliance on Algorithmic Advice: An Experimental Study” with Ben Greiner, Philipp Grünwald, Thomas Lindner, and Georg Lintner. *Management Science* (2025), Forthcoming in the *Special Issue on the Human-Algorithm Connection*. <https://doi.org/10.1287/mnsc.2022.02777>
2. “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

3. “Voluntary Managerial Pay Cuts and Employee Effort” with Christoph Feichter (Revise and Resubmit at *Accounting, Organizations and Society*)
4. “When is it Fairer to Allocate Resources for Training to Lower-Performing versus Higher-Performing Employees” with Eric Chan and Kenzie Feinberg (Revise and Resubmit at *Journal of Accounting Research*).
5. “Firm Investments in Employee-led Entrepreneurial Ventures” (Revise and Resubmit at *Contemporary Accounting Research*)
6. “Financial Incentives and Prosocial Purpose: Complements or Substitutes for Motivating Creativity” with Gerhard Speckbacher (preparing for journal submission)
7. “Reward Allocations in Teams: When Decision Autonomy Helps and When it Hurts” with Karl Schuhmacher (preparing for journal submission)

WORK IN PROGRESS

8. “Collective Bargaining” with Xinyu Zhang (data collection)
9. “Accounting for R&D Uncertainty” with Ben van Landuyt and Brian White (data collection)
10. “Job Titles” with Yaxuan Chen (early 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](https://www.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

“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 for *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)

SEMINAR PRESENTATIONS

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)
2023	University of Texas at Austin (Austin, Texas)
	University of Vienna (Vienna, Austria)

CONFERENCE PRESENTATIONS

- 2025 Annual Meeting of the American Accounting Association (Scheduled)
Labor and Accounting Conference at Stanford Graduate School of Business (Palo Alto, CA)
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 on 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)

Conference Attendance (without presentation):

- 2025 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 (Elective for MBA students)

- Spring 2024 – Average Instructor Rating of 4.5 / 5.0

Vienna University of Economics and Business:

Strategy and Managerial Accounting (Elective for Bachelor students)

- Spring 2024 – Average Instructor Rating of 5.8 / 6.0
- Fall 2022 – Average Instructor Rating of 5.8 / 6.0
- Fall 2021 – Average Instructor Rating of 5.6 / 6.0
- Spring 2021 – Average Instructor Rating of 4.9 / 6.0

Business Project (Elective for 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 (Elective for first-year Bachelor students)

- Cohort 1: Fall 2021 to Spring 2022
- Cohort 2: Fall 2022 to Spring 2023
- Cohort 3: Spring 2024

SERVICE

Journal Reviewer:

The Accounting Review
Management Science
Organizational Behavior and Human Decision Processes

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)

Conference Discussant:

AAA Annual Meeting 2025 (Scheduled)
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)
Canadian Academic Accounting Association (CAAA)
European Accounting Association (EAA)
Austrian Scientists & Scholars in North America (ASCINA)

Other: Organizer of Research Seminar Series at Cornell (2025-2026)
Organizer of the Practitioner Speaker Series at WU Vienna (2021-2023)

AWARDS AND GRANTS

2023	Outstanding Reviewer Award, MAS Midyear Meeting International Research Fellowship (EUR 7,000)
2022	Research grant for the project on employee startups (EUR 750) 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	1 st place at the Excellence in Financial Research Award, CFO Club Austria (EUR 1,500) Research grant for the project on managerial pay cuts (EUR 4,800) Outstanding Reviewer Award, AAA Annual Meeting Merit-based scholarship, WU Vienna (EUR 900)
2020	Dean's List, University of Technology Sydney Austrian State Award for Academic Excellence, Ministry for Education (EUR 3,000) Merit-based scholarship, WU Vienna (EUR 900) Master graduation scholarship, WU Vienna (EUR 700) International Credit Mobility scholarship, European Commission (EUR 5,000)