

# Taichi KIMURA

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## Employment

Assistant professor (Tenured), Graduate School of Business Administration, Keio University, October 2021 - present.

Assistant professor (Non-tenured), Graduate School of Business Administration, Keio University, April 2018 - September 2021.

Research Associate (Non-tenured), Graduate School of Business Administration, Keio University, April 2016 - March 2018.

## Education

Ph.D. Commerce and Management, Hitotsubashi University, March 2016.

M. Commerce, Hitotsubashi University, March 2013.

B. Commerce, Hitotsubashi University, March 2011.

## Research interests

Management Accounting

Management Control

Performance Evaluation

## Working papers

Designing calibration committees: Size, standards, and rater bias (with Takahiro Morimitsu)

Available at SSRN: <https://ssrn.com/abstract=5443702>

The role of loss aversion in multi-rater subjective performance evaluations (with Takahiro Morimitsu).

Under Review at *Management Accounting Research*

Available at SSRN: <https://ssrn.com/abstract=5083726>.

On the use of calibration committees in subjective performance evaluation (with Takahiro Morimitsu).

Revise & Resubmit at *Accounting and Business Research*

Available at SSRN: <https://ssrn.com/abstract=4290250>.

Conformity pressure and compensation contracts (with Yutaro Murakami).

Available at SSRN: <https://ssrn.com/abstract=4113994>.

## Research

### Refereed Research Article

Cost-based pricing in government procurement with unobservable cost-reducing actions and productivity (with Takahiro Morimitsu), 2023, *Asia-Pacific Journal of Accounting and Economics*, 30(2): 373-390.

The impact of the communication and the use of performance evaluation information on the organizational identification, 2019, *Keio Business Forum* 36(1): 39-56. (in Japanese)

Application of a formative scale development guideline to management accounting researches (with Yoshitaka Shirinashihama, Liu Meiling, and Yuichi Ichihara), 2017, *Hitotsubashi Review of Commerce and Management* 12(2): 62-71. (in Japanese)

Organizational culture concept in management accounting research: Past, present and future, 2014, *The Journal of Cost Accounting Research* 30(2): 52-64. (in Japanese)

### Non-refereed Article

Impacts of peer pressure on incentive design: A review of analytical research (with Yutaro Murakami), 2022, *Financial and Cost Accounting (Sangyo Keiri)* 82(2): 111-124. (in Japanese)

Biases in subjective performance evaluation: A review of analytical research (with Takahiro Morimitsu), 2021, *The Commercial Review of Seinan Gakuin University* 68(1-2): 65-88. (in Japanese)

The use of formative indicators in management accounting research: A note on measurement model specification (with Liu Meiling, Yuichi Ichihara, and Yoshitaka Shirinashihama), 2015, *Melco Journal of Management Accounting Research* 8(1): 77-87. (in Japanese)

A review of empirical management accounting research using the concept of organizational culture: Focusing on the view of organizational culture, 2015, *Kigyo Kaikei* 67(8): 1179-1185. (in Japanese)

### Book

*Business Accounting <5th ed.>*, 2024, ChuoKeizai-Sha Inc.: Tokyo. (with Takashi Yamane, Yasuhiro Ohta, and Yutaro Murakami, in Japanese)

### Book Chapter

Career concern in non-profit organizations, 2021, in Yasuhiro Ohta ed. *Accounting for Personnel Evaluation*, ChuoKeizai-Sha Inc.: Tokyo, Chapter 4, pp.63-81. (in Japanese)

### Other Publications

Government procurement contract design for encouraging cost reduction (with Takahiro Morimitsu), 2017, *Proceedings of 29th Asian-Pacific Conference on International Accounting Issue*.

## Presentations

### Conference Presentations

47th Annual Congress of European Accounting Association (Rome, Italy), May 2025. (with Takahiro Morimitsu)

- 33rd Asian-Pacific Conference on International Accounting Issues (Vancouver, Canada), November 2024. (with Takahiro Morimitsu)
- 83rd Japan Accounting Association Annual Meeting (Waseda University, Japan), August 2024. (with Takahiro Morimitsu)
- 32nd Asian-Pacific Conference on International Accounting Issues (Gold Coast, Australia), October 2023. (with Takahiro Morimitsu)
- 45th Annual Congress of European Accounting Association (Helsinki-Espoo, Finland), May 2023. (with Takahiro Morimitsu)
- 81st Japan Accounting Association Annual Meeting (The University of Tokyo (online), Japan), August 2022. (with Takahiro Morimitsu)
- 2022 The Japanese Association of Management Accounting Annual Meeting (Meiji University, Japan), August 2022. (with Takahiro Morimitsu)
- 79th Japan Accounting Association Annual Meeting (Hokkaido University (online), Japan), September 2020. (with Takahiro Morimitsu)
- 31st Asian-Pacific Conference on International Accounting Issue (Warsaw, Poland), October 2019. (with Yutaro Murakami)
- 78th Japan Accounting Association Annual Meeting (Kobe Gakuin University, Japan), September 2019. (with Takahiro Morimitsu)
- 42nd Annual Congress of European Accounting Association (Paphos, Cyprus), May 2019. (with Yutaro Murakami)
- 30th Asian-Pacific Conference on International Accounting Issue (San Francisco, USA), November 2018.
- 77th Japan Accounting Association Annual Meeting (Kanagawa University, Japan), September 2018.
- 29th Asian-Pacific Conference on International Accounting Issue (Kuala Lumpur, Malaysia), November 2017. (with Takahiro Morimitsu)
- 76th Japan Accounting Association Annual Meeting (Hiroshima University, Japan), September 2017. (with Takahiro Morimitsu)
- 2016 Japan Cost Accounting Association Kanto Meeting (Ishinomaki Senshu University, Japan), February 2017. (with Takahiro Morimitsu)
- 41st Japan Cost Accounting Association Annual Meeting (Nihon University, Japan), September 2015.
- 39th Japan Cost Accounting Association Annual Meeting (Senshu University, Japan), September 2013.

#### *Invited Seminars and Workshops (from 2023)*

- 98th Analytical Accounting Research Workshop (Yokohama, Japan), November 2025.
- Contract Theory Workshop (Osaka, Japan), November 2025.
- 18th Applied Economics and Management Workshop (Niigata, Japan), March 2025.
- 67th Handa Accounting Research Seminar (Osaka, Japan), November 2024.

- 97th Analytical Accounting Research Workshop (Kyoto, Japan), August 2024.
- 60th Doshisha Experimental Accounting and Finance Research (Online), May 2023.
- 94th Analytical Accounting Research Workshop (Fukuoka, Japan), March 2023.

## Teaching

### *Teaching experiences*

- Accounting and Control (MBA Core), Keio University, 2016–present.
- Accounting and Control (EMBA Core), Keio University, 2018–present.
- Management Accounting (MBA Elective), Keio University, 2018–present.

### *Cases and teaching materials*

- Next Step Japan Inc., 2025, Keio Business School Case. (in Japanese)
- Planet Golf, 2023, Keio Business School Case. (in Japanese)
- Introduction to Management Accounting, 2021, Keio Business School Case. (in Japanese)
- Tsunashima Metal Inc., 2021, Keio Business School Case. (in Japanese)
- Kozukue Tire Inc., 2021, Keio Business School Case. (in Japanese)
- Introduction to Cost Accounting, 2020 (Rev.2024), Keio Business School Case. (in Japanese)
- Mitsubishi Electric Corporation (with Takahiro Morimitsu), 2018, Keio Business School Case. (in Japanese)
- Amoeba Management under JAL's Reconstruction, 2016 (Rev. 2023), Keio Business School Case. (in Japanese)

## Grants

Theoretical Study on the Mechanisms of Bias in Subjective Performance Evaluations and Their Mitigation Strategies (4,290,000JPY, PI), Grant Number 24K05206, April 2024 – March 2027.

An Analysis of Goal Setting and Non-linear Incentive Schemes, JSPS Kakenhi Grant-in-Aid for Early-Career Scientists (4,160,000JPY, PI), Grant Number 21K13406, April 2021 – March 2024.

Reconsideration of Management Control Theory from the Viewpoint of Behavioral Contract Theory, JSPS Kakenhi Grant-in-Aid for Early-Career Scientists (3,120,000JPY, PI), Grant Number 18K12897, April 2018 – March 2021.

Heterogeneous Beliefs and Management Control System, JSPS Kakenhi Grant-in-Aid for Research Activity Start-up (1,560,000JPY, PI), Grant Number 16H07173, April 2016 – March 2018.

The Effects of Organizational Identification on Performance Measurement Systems, Grant from The Melco Foundation (391,000JPY, PI), January 2014 – December 2014.

## Membership

Japan Accounting Association

The Accounting and Economic Association of Japan

Japan Cost Accounting Association

European Accounting Association

Last updated: November 10, 2025