

# Taichi KIMURA

#26 Kyousei-Kan  
4-1-1, Hiyoshi, Kohoku-Ku, Yokohama  
Kanagawa, 223-8526, JAPAN

TEL: (+81)45-564-2478  
Email: [tkimura@kbs.keio.ac.jp](mailto:tkimura@kbs.keio.ac.jp)  
Web site: <https://ticmrk.github.io/>

## 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

Centralize or decentralize? Co-location with accounting precision and incentive power

Available at SSRN: <https://ssrn.com/abstract=5734862>

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

33rd Asian-Pacific Conference on International Accounting Issues (Vancouver, Canada), November 2024, "The role of loss aversion in multi-rater subjective performance evaluations" (with Takahiro Morimitsu).

83rd Japan Accounting Association Annual Meeting (Waseda University, Japan), August 2024, "A calibration committee with a loss-averse agent" (with Takahiro Morimitsu).

32nd Asian-Pacific Conference on International Accounting Issues (Gold Coast, Australia), October 2023, "On the use of calibration committees in subjective performance evaluation" (with Takahiro Morimitsu).

45th Annual Congress of European Accounting Association (Helsinki-Espoo, Finland), May 2023, "On the use of calibration committees in subjective performance evaluation" (with Takahiro Morimitsu).

81st Japan Accounting Association Annual Meeting (The University of Tokyo (online), Japan), August 2022, "Showing off in subjective performance evaluation" (with Takahiro Morimitsu).

2022 The Japanese Association of Management Accounting Annual Meeting (Meiji University, Japan), August 2022, "Showing off in subjective performance evaluation" (with Takahiro Morimitsu).

79th Japan Accounting Association Annual Meeting (Hokkaido University (online), Japan), September 2020, "Cost-based pricing in government procurement with unobservable cost-reducing actions and productivity" (with Takahiro Morimitsu).

31st Asian-Pacific Conference on International Accounting Issue (Warsaw, Poland), October 2019, "Conformity Pressure and Compensation Contracts" (with Yutaro Murakami).

78th Japan Accounting Association Annual Meeting (Kobe Gakuin University, Japan), September 2019, "Cost-based pricing in government procurement with unobservable cost-reducing actions and productivity" (with Takahiro Morimitsu).

42nd Annual Congress of European Accounting Association (Paphos, Cyprus), May 2019, "Conformity Pressure and Compensation Contracts" (with Yutaro Murakami).

30th Asian-Pacific Conference on International Accounting Issue (San Francisco, USA), November 2018, "Disagreement and performance evaluation systems."

77th Japan Accounting Association Annual Meeting (Kanagawa University, Japan), September 2018, "Disagreement and performance evaluation systems."

29th Asian-Pacific Conference on International Accounting Issue (Kuala Lumpur, Malaysia), November 2017, "Government procurement contract design for encouraging cost reduction" (with Takahiro Morimitsu).

76th Japan Accounting Association Annual Meeting (Hiroshima University, Japan), September 2017, "Government procurement contract design for encouraging cost reduction" (with Takahiro Morimitsu).

2016 Japan Cost Accounting Association Kanto Meeting (Ishinomaki Senshu University, Japan), February 2017, "Government procurement contract design for encouraging cost reduction" (with Takahiro Morimitsu).

41st Japan Cost Accounting Association Annual Meeting (Nihon University, Japan), September 2015, "A Quantitative study on the effects of performance indicator communication: The mediating role of organizational identification."

39th Japan Cost Accounting Association Annual Meeting (Senshu University, Japan), September 2013, "The concept of organizational culture in management accounting research: A literature review."

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

98th Analytical Accounting Research Workshop (Yokohama, Japan), November 2025, "Designing calibration committees: Size, standards, and rater bias."

Contract Theory Workshop (Osaka, Japan), November 2025, "Designing calibration committees: Size, standards, and rater bias."

18th Applied Economics and Management Workshop (Niigata, Japan), March 2025, "The role of loss aversion in multi-rater subjective performance evaluations."

67th Handai Accounting Research Seminar (Osaka, Japan), November 2024, "The role of loss aversion in multi-rater subjective performance evaluations."

97th Analytical Accounting Research Workshop (Kyoto, Japan), August 2024, "A calibration committee with a loss-averse agent."

60th Doshisha Experimental Accounting and Finance Research (Online), May 2023, "On the use of calibration committees in subjective performance evaluation."

94th Analytical Accounting Research Workshop (Fukuoka, Japan), March 2023, "On the use of calibration committees in subjective performance evaluation."

## 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

The Japanese Association of Management Accounting

European Accounting Association