

# 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

Lecturer (Non-tenured), Graduate School of Business Administration, Keio University, April 2018 - present.

Assistant professor (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

## Research

### *Refereed Research Article*

Cost-based Pricing in Government Procurement with Unobservable Cost-reducing Actions and Productivity (with Takahiro Morimitsu), Forthcoming, *Asia-Pacific Journal of Accounting and Economics*.

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*

The Use of Formative Indicators in Management Accounting Research: A Note on Measurement Model Specification (with Liu Meilling, 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 Chapter*

Career Concern in Non Profit Organization, 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*

79th Japan Accounting Association Annual Meeting (Hokkaido University, 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), 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.

## 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*

Introduction to Cost Accounting, 2020, 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, Keio Business School Case. (in Japanese)

## Grants

An Analysis of Goal Setting and Non-linear Incentive Schemes, JSPS Kakenhi Grant-in-Aid for Early-Career Scientists (3,200,000JPY, 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