

CURRICULUM VITAE EVA LABRO

Kenan-Flagler Business School
University of North Carolina
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RESEARCH INTERESTS: Management Accounting. I like to explore how Management Accounting interfaces with other business disciplines such as Operations Management, Financial Accounting and Purchasing. I have a special interest in costing system design.

APPOINTMENTS:

- 8/09 – Associate Professor in Management Accounting, Kenan-Flagler Business School, University of North Carolina at Chapel Hill (tenured from 1/10)
- 8/08 – 8/09 Reader in Management Accounting, Department of Management, London School of Economics and Political Science (equivalent to an Associate Professorship with tenure in the US)
- 1/08 - 7/08 Lecturer in Management Accounting, Department of Management, London School of Economics and Political Science (would be equivalent to an Assistant Professorship with tenure in the US)
- 9/01 - 12/07 Lecturer in Accounting, Department of Accounting and Finance, London School of Economics and Political Science (tenured from 10/06)
- 9/00 - 8/01 Tutorial Fellow in Accounting, Department of Accounting and Finance, London School of Economics and Political Science
- 10/98 - 8/00 Doctoral fellow of Intercollegiate Centre for Management Studies (ICM/CIM), Belgium, at K.U. Leuven and L.S.E.
- 1/96 - 9/98 Research and teaching assistant in management accounting, Department of Applied Economics, Katholieke Universiteit Leuven, Belgium
- 9/94 - 12/95 Teacher, Department of Economics, Katholieke Hogeschool Leuven, Belgium
- 9/93 - 8/94 Schoenen Labro, Herentals, Belgium

EDUCATION:

- 06/2001 PhD in applied economics, Katholieke Universiteit Leuven, Belgium
thesis: Total Cost of Ownership Supplier Selection based on Activity Based Costing and Mathematical Programming
committee members: F. Roodhooft (advisor, K.U.Leuven, management accounting), Z. Degraeve (co-advisor, London Business School, decision sciences), M. Bromwich (London School of Economics, management accounting), A. van Weele (T.U. Eindhoven, purchasing and supply management), M. Lambrecht (K.U.Leuven, operations management)
- 1992-1993 Handels- en Bedrijfseconomisch Ingenieur (= Commercial and business economics engineer), great distinction, Katholieke Universiteit Leuven,

- 1992-1993 Belgium and Aarhus Universitet, Aarhus, Denmark
Aggregatie Hoger Secundair Onderwijs (= teaching qualification),
Katholieke Universiteit Leuven, Belgium
- 1988-1992 Handelsingenieur (= Commercial engineer), specialisation: quantitative
methods & finance, distinction, Katholieke Universiteit Leuven,
Belgium

HONOURS, PRIZES AND FUNDING:

2011 Notable Contributions to Management Accounting Literature Award of the American Accounting Association for "A Simulation Analysis of Interactions among Errors in Costing Systems" published in *The Accounting Review* 82(4), 2007, 939-962, co-authored with Mario Vanhoucke (University of Ghent). (August 2011)

2011 Greatest Potential Impact on Practice Award by the Management Accounting Section of the American Accounting Association for "On the determinants of measurement error in time-driven costing" published in *The Accounting Review* 83(3), 2008, 735-56, co-authored with Eddy Cardinaels (Tilburg University). The award is sponsored by the AICPA, CIMA, and CMA-Canada, and the winner is selected by representatives of these professional organizations. (January 2011).

2007 Best paper award of the American Accounting Association conference (Management Accounting section) for "On the Relation between the Properties of Managerial and Financial Reporting Systems", published in *Journal of Accounting Research* 46(5), 2008, 1209-1240, co-authored with Thomas Hemmer (Rice University).

2006 London School of Economics Teaching Prize, awarded to a select sample of school-wide successful Major Review (= tenure) candidates (3 in 2006) who have shown exceptional flair and effectiveness as teachers.

2001 Finalist paper for the Euro Excellence in Practice Award at the EURO 2001 conference in Rotterdam for "Total Cost of Ownership Purchasing of a Service: the Case of Airline Selection at Alcatel Bell" published in *European Journal of Operational Research*, 156(1), pp. 23-40, co-authored with Z. Degraeve and F. Roodhooft. EURO is the association of European scientists in the field of operations research.

1999 Doctoral Colloquium of European Accounting Association (Arcachon, May 2-4)

1999 Winner of Ipsera bursary to present "Total Cost of Ownership Purchasing of Services: the Case of Airline Selection at Alcatel Bell" (pilot case) at their 8th *International Annual IPSERA Conference*, Belfast and Dublin, UK & Ireland. The bursary included 5-year free membership, registration fee and all travel and hotel costs.

Doctoral fellowship from Intercollegiate Centre for Management Studies (ICM/CIM), Belgium, at K.U. Leuven and L.S.E. (10/1998 – 8/2000)

RESEARCH FUNDING:

Awarded UNC-CIBER mini-grant (UNC Center for International Business Education and Research) funding for "Tax-efficient Supply Chain Management", co-authored with Doug Shackelford (UNC) (2012-2013).

Awarded Institute of Management Accountants (IMA, US, Foundation for Applied Research) funding for “Robust Cost Systems”, co-authored with Vic Anand (Cornell University) and Ramji Balakrishnan (University of Iowa) (2011-2012).

Awarded Institute of Management Accountants (IMA, US, Foundation for Applied Research) funding for “Heuristics in Costing System Design”, co-authored with Ramji Balakrishnan (University of Iowa) and Steve Hansen (George Washington University) (2008-2009).

Awarded Chartered Institute of Management Accountants (CIMA, UK) funding for “Measurement Error in Costing Systems: Time Estimates as Cost Drivers”, co-authored with Eddy Cardinaels (Tilburg University, the Netherlands) (2005-2006).

PUBLICATIONS:

Balakrishnan, R., Labro, E. and S. Sivaramakrishnan (2012, forthcoming). Product Costs as Decision Aids: An Analysis of Alternative Approaches. Part 1 and 2. *Accounting Horizons*.

Balakrishnan, R., Hansen, S. and E. Labro (2011). Evaluating Heuristics Used when Designing Product Costing Systems. *Management Science*, 75(3), pp. 520-541.

Hemmer, T. and E. Labro. (2008). On the Optimal Relation between the Properties of Managerial and Financial Reporting Systems. *Journal of Accounting Research*, 46(5), pp. 1209-1240.

Labro, E. and M. Vanhoucke. (2008). Diversity in Resource Consumption Patterns and Costing System Robustness to Errors. *Management Science*, 54 (10), pp. 1715-1730.

Cardinaels, E. and E. Labro. (2008). On the Determinants of Measurement Error in Time-Driven Costing. Awarded CIMA funding. *The Accounting Review*, 83(3), pp. 735-756.

Labro, E. and M. Vanhoucke. (2007). A Simulation Analysis of Interactions among Errors in Costing System Design. *The Accounting Review*, 82(4), pp. 939-962.

Labro, E. (2006). Is a Focus on Collaborative Product Development Warranted from a Cost Commitment Perspective?, *Supply Chain Management: an International Journal*, 11(6), pp. 503-509.

Labro, E. (2006). The Analytics of Costing System Design. Invited chapter for Bhimani, A. (ed.) *Contemporary Issues in Management Accounting*, Oxford University Press.

Degraeve, Z., E. Labro and F. Roodhooft (2005). Constructing a Total Cost of Ownership Supplier Selection Methodology based on Activity Based Costing and Mathematical Programming, *Accounting and Business Research*, 35(1), pp. 3-27.

Labro, E. (2004). The Cost Effects of Component Commonality: a Literature Review through a Management Accounting Lens, *Manufacturing & Service Operations Management*, 6(4), pp. 358-367.

Degraeve, Z., E. Labro and F. Roodhooft (2004). Total Cost of Ownership Purchasing of a Service: the Case of Airline Selection at Alcatel Bell, *European Journal of Operational Research*, 156(1), pp. 23-40. Special Issue: EURO Excellence in Practice Award 2001.

Labro, E. and T.S. Tuomela (2003). On Bringing More Action into Management Accounting Research: Process Considerations based on Two Constructive Case Studies, *European Accounting Review*, 12(3), pp. 409-442.

De Boer, L., E. Labro and P. Morlacchi (2001). A Review of Methods Supporting Supplier Selection, *European Journal of Purchasing and Supply Management*, 7(2), pp. 75-89. In top 10 downloads for 2002 for this journal.

Degraeve, Z., E. Labro and F. Roodhooft (2000). An Evaluation of Vendor Selection Models from a Total Cost of Ownership Perspective, *European Journal of Operational Research*, 125(1), pp. 34-59.

Labro, E. (1999). A Decision Support System for Supplier Selection based on Total Cost of Ownership: a Doctoral Proposal, in A. Chikán (ed.) *Research Perspectives in Purchasing and Supply Chain Management*, Selected papers of the third and fourth Summerschools held in Salzburg, Austria, 1997-1998, IFPMM publications volume 2, pp. 45-58.

Konings, J., E. Labro and F. Roodhooft (1998). Earnings Management and Trade Union Activity: Results for Belgium, *Research Report 9828*, Department of Applied Economics, K.U. Leuven.

PU B L I C A T I O N S (R E F E R E E D) F O R P R A C T I T I O N E R A U D I E N C E :

Balakrishnan, R, Hansen, S. and E. Labro (2011). Designing an effective costing system. (in Chinese). *Journal of Management Accounting Studies* 3(3).

Labro, E (2011). Challenging Accounting “Rules of Thumb”. Develop more accurate costing systems. *ROI Magazine*, UNC, Spring issue, pp.12-13.

Balakrishnan, R, Hansen, S. and E. Labro (2011). Designing an effective costing system. *Institute for Management Accountants (IMA) C-Suites Note*.

Cardinaels, E. and E. Labro (2009). Time estimates as cost drivers. *CIMA Research Executive Summary*, 5(1) 6 pp.

Cardinaels, E. and E. Labro (2008/9). Time estimates used as cost drivers. *Financial Management*, December/January, pp. 42-43.

Cardinaels, E. and E. Labro (2007). Errors in costing systems. *Management Control and Accounting*, November, issue 7, pp. 19-24.

IN DUTCH:

Degraeve, Z., E. Labro and F. Roodhooft (1999). Strategische aankoopbeslissingen op basis van Activity Based Costing (Strategic purchasing decisions on the basis of Activity Based Costing), *Activa: Tijdschrift voor Accountants en Boekhouders*, 23(1), pp. 23-27.

Degraeve, Z., E. Labro and F. Roodhooft (1998). Een mathematisch programmeringsmodel voor het nemen van aankoopbeslissingen op basis van Activity Based Costing (A mathematical programming model to make purchasing decisions on the basis of Activity Based Costing), *Kwartaalschrift voor Accountancy en Bedrijfskunde*, 23(4), pp. 14-23.

Labro, E. and F. Roodhooft (1998). De creatie van aandeelhouderwaarde (Creating shareholder value), *Kwartaalschrift voor Accountancy en Bedrijfskunde*, 23(3), pp. 33-42.

Gaeremynck, A., E. Labro and F. Roodhooft (1997). Uitwerken van een kostprijsstelsel voor de Belgische sector van de carrosseriebedrijven (Development of a costing system for the sector of Belgian coach-work firms), project by order of Febelcar, the Belgian federation of coachwork firms, 45 pp.

TEACHING EXPERIENCE:

UNC KENAN-FLAGLER BUSINESS SCHOOL

MBA731 Managerial Accounting, core course in the day-time MBA program (ca 300 students) (2010 – now)

PhD course in Managerial Accounting Research (2011 – now)

LONDON SCHOOL OF ECONOMICS

AC211 Managerial Accounting, 2nd year BSc course: classes (2000-2007) and lectures (2003-2007) (ca 250 students)

AC310 Advanced Managerial Accounting, module economic perspective on management accounting, final year BSc course, lectures and classes (2001-2007) (ca 80 students)

MG427 Analysis and Design of Innovative Organizational Practices (2008-2009) (accounting aspects), core course for MSc in Management, Organizations and Governance (ca 65 students)

MG428 Enterprise Development (2008-2009) (accounting aspects), core course for MSc in Management, Organizations and Governance (ca 65 students)

MG433 Foundations of Management (2008-2009) (corporate finance and accounting aspects), core course for Masters in Management (2 year degree) (ca 55 students)

MG133 Foundations of Management (summerschool) (2008-2009) (corporate finance and accounting aspects) (ca 70 students)

EXECUTIVE AND OTHER EXTERNAL TEACHING

Determinants of accuracy in costing system design, SAS ABM Workgroup, Heidelberg, Germany (2006)

Management Accounting and its use in Purchasing, Master in Strategic Purchasing and Supply Management, ADIPS (Advanced Diploma in Purchasing and Supply) (2002-2006)

Assessor, Master in Strategic Purchasing and Supply Management, ADIPS (2004-2006)

Service Purchasing, Masterclass in Strategic Procurement, London Business School (2000)

Service Purchasing, Master in Demand Chain Management Program, Antwerp (2000)

Financial Accounting, Master in Management program Leti-Lovanium School of Management, St. Petersburg, one of the most renowned MBA programs in Russia (1998-2000)

Activity Based Costing and Procurement, Master in Procurement and Supply Chain Management program, Vlerick School, Gent (1999)

Cost and Management Accounting, Professioneel Inkoper (Professional Purchaser) program, Vereniging voor Inkoop en Bedrijfslogistiek, Antwerp (1999)

ACADEMIC ACTIVITIES:

RESEARCH PRESENTATIONS

- 2012: Management Accounting Section of American Accounting Association midyear meeting (Houston, Jan, presentation by co-author), University of Washington (forthcoming), University of Maastricht (forthcoming)
- 2011: University of Colorado at Boulder (May), Tel-Aviv University Accounting Conference (Jun), University of Southern California (Sep), University of Michigan (Oct), Cornell (Dec)
- 2010: Global Management Accounting Research Confernce (Michigan, Jun), EIASM workshop on Accounting and Economics (Vienna, Jun), Fourth D-CAF Conference on Interdisciplinary Accounting Research (Copenhagen, Jun), Eli Broad College of Business, Michigan State University (Nov)
- 2009: Management Accounting Section of American Accounting Association midyear meeting (St Petersburg, FL, Jan), Catholic University of Leuven (Belgium, Mar), Accounting Research Workshop (Berne, Switzerland, Jun), Global Management Accounting Research Symposium (Copenhagen, Denmark, Jun)
- 2008: Management Accounting Section of American Accounting Association midyear meeting (Longbeach, CA, Jan), LSE (Management, Managerial Economics and Strategy group, Feb), Rotterdam School of Management (Mar), EAA (Rotterdam, Apr), LSE (Management, Operations Research group, Jun), Syddansk University (Odense, Denmark, Sep), University of Houston (Sep), Carnegie-Mellon Accounting Conference (Pittsburgh, Sep), Tilburg fall camp (Oct), Kenan Fagler Business School at University of North Carolina (Chapel Hill)
- 2007: Management Accounting Section of American Accounting Association midyear meeting (Fort Worth, TX, Jan), LSE (Accounting, Feb), WHU Otto Beisheim School of Management (Vallendar, Mar), Journal of Purchasing and Supply Management Reviewers' Workshop and "meet the editor" session, both at Ipsera Conference (Bath, Apr), Instituto de Empresa (Madrid, Apr), EAA (Lisbon, Apr), Accounting Research Workshop (Fribourg, Jun), American Accounting Association conference (Chicago, Aug), NHH (Bergen, Oct), Aarhus universitetet (Oct), Chicago-Minnesota Theory Conference (Minnesota, Oct), University of Trento (Oct), University of Marburg (Nov)
- 2006: Management Accounting Section of American Accounting Association midyear meeting (Tampa, FL, Jan), SAS ABM Workgroup (Heidelberg, Apr), Rotterdam School of Management (Apr), Vrije Universiteit Amsterdam (Apr), Tilburg University (Jun), Global Management Accounting Research Symposium (Copenhagen, Jun, presentation by co-author), Workshop on Accounting and Economics (Bergen, Jun), HEC (Paris, Oct), EIASM Conference on New Directions in Management Accounting (Brussels, Dec)
- 2005: Management Accounting Section of American Accounting Association midyear meeting (Scottsdale, AZ, Jan), LSE (Accounting, Mar), EAA (Gotenborgh, May),

- AAA (San Francisco, CA, Aug), LSE (Accounting, Oct), LSE (Financial Markets Group lunchtime workshop, Nov)
- 2004: LSE (Accounting, Mar), EAA (Prague, Apr), Tilburg (May), Global Management Accounting Research Symposium (Michigan, Jun), EIASM Conference on New Directions in Management Accounting (Brussels, Dec)
- 2003: Ipsera (Budapest, Apr), University of Twente (department of technology and management, May), International Seminar on Manufacturing Accounting Research (Twente, May)
- 2002: IFPMM Summer School Reunion (Twente, Mar), Ipsera (Twente, Mar), EAA (Copenhagen, Apr), LSE (Operations Research, May), Supply Chain Accounting and E-Business conference (Sheffield, Jul)
- 2001: Ipsera (Jonkoping, Apr), LSE (Accounting, May), International Seminar on Manufacturing Accounting Research (Pisa, Jun), EURO 2001 (Rotterdam, Jul) (presentation in special session for finalists for the EURO excellence in practice award and invited presentation)
- 2000: EIASM Conference on New Directions in Management Accounting (Brussels, Dec)
- 1999: Ipsera (Belfast and Dublin, Mar) (winner of bursary), Doctoral Colloquium of EAA (Arcachon, May), EAA (Bordeaux, May), LSE (Accounting doctoral workshop, Jun)
- 1998: K.U. Leuven (Feb), Ipsera (London, Apr), FMA Doctoral Colloquium (Rotterdam, Jun), IFPMM Summerschool on Advanced Purchasing and Supply Research (Salzburg, Aug), EIASM Workshop on New Directions in Management Accounting (Brussels, Dec)

INVITED PLENARIES

- Global Management Accounting Symposium (GMARS) (Michigan, June 2013, forthcoming)
- Management Accounting Section IMA Doctoral Colloquium (Houston, Jan 2012)
- Manufacturing Accounting Research conference (Trento, Jun 2007)
- Accounting Research Day (Antwerp, May 2007)
- Ipsera conference (Jonkoping, Apr 2001)

DISCUSSIONS

- Management Accounting Section of American Accounting Association midyear meeting (Longbeach CA, Jan 2008; St Petersburg FL, Jan 2009; Seattle WA, Jan 2010; Atlanta GA, Jan 2011; Houston TX, Jan 2012)
- EIASM Workshop on Accounting and Economics (Milan, Jun 2008)
- American Accounting Association conference (San Fransisco, Aug 2005)
- Global Management Accounting Research Symposium (Michigan, Jun 2004)

OTHER PARTICIPATIONS AT EVENTS:

- 4th Annual Toronto Accounting Research Conference (2010)
- UNC Global Issues in Accounting Conference (UNC, 2010, 2011)
- Journal of Business Finance and Accounting conference (UNC, 2010)
- University of Texas at Austin Spring Conference (2010, 2012 forthcoming)
- UNC tax symposium (2010, 2011, 2012)
- UNC-Duke fall camp (UNC 2009, Duke 2010, UNC 2011)
- Carnegie-Mellon Accounting Conference (Pittsburgh, 2009, 2010, 2011)

Chicago – Minnesota Accounting Theory Conference (Chicago 2008, Minnesota 2009, Chicago 2010, Minnesota 2011)
Spring Camp, Tilburg University (Jun, 2008)
Bauer Accounting Research Conference (Houston, 2008)
Review of Accounting Studies conference (ASU 2007, Duke 2008)
First, Second and Third D-CAF Conference on Interdisciplinary Accounting Research (Copenhagen, 2007, 2008, 2009)

EDITORSHIP

Associate Editor Journal of Purchasing and Supply Management (7/2006-12/2008)
Editorial Board Member of Journal of Purchasing and Supply Management (1/2005-7/2006; again from 1/2009)
Editorial Board Member of Management Accounting Research (1/2007-now)
Editorial Board Member of European Accounting Review (1/2008-now)
Editorial Board Member of Journal of Management Accounting Research (1/2010-now)
Editorial Board Member of SSRN ARN journal of Accounting Theory – Analytical Models (3/2011-now)

AD HOC REFEREE FOR OTHER JOURNALS

Abacus
Accounting Review
British Accounting Review
Computers and Industrial Engineering
Contemporary Accounting Research
Critical Perspectives on Accounting
European Journal of Operational Research
International Journal of Accounting, Auditing and Performance Evaluation
International Journal of Integrated Supply Management
International Journal of Operations and Production Management
International Journal of Production Economics
International Journal of Production Research
Israeli Research Foundation
Management Science
Production and Operations Management
Qualitative Research in Accounting and Management
Review of Managerial Science
Supply Chain Management: an International Journal

European Accounting Association (scientific committee 2008 & 2009 conferences)
Ipsera conference (incl. scientific committee)
National Audit Office (NAO, UK) reports and business cases
Manufacturing Accounting Research conference
American Accounting Association Management Accounting Section midyear meeting
American Accounting Association Annual meeting

MEMBERSHIPS

Member of European Accounting Association (EAA)
Member of the American Accounting Association (AAA)
Member of International Purchasing & Supply Education & Research Association (IPSERA)

Member of Institute of Management Accountants (IMA)

ORGANIZER / INITIATOR of Lunchtime Workshop on Economic Analysis in Accounting (10/2004 – 12/2007) at LSE (brownbag seminar for staff, PhD students and visitors)

ORGANIZER Operations Research group departmental seminar series at LSE (7/2008 – 6/2009)

ORGANIZER Accounting Area seminar series at UNC (2010 – now)

CO-LIAISON Management Accounting Section at American Accounting Association conference in both 2009 (New York, with Karen Sedatole) and 2010 (San Francisco, with Brian Mittendorf)

MEMBER Best Management Accounting Paper Award Committee at American Accounting Association conference (2009)

CHAIR Best Management Accounting Paper Award Committee at American Accounting Association conference (2011)

PHD EXAMINING & SUPERVISION

Jouni Lyly-Yrjänäinen (2008, Tampere University of Technology, Finland, placed at Tampere University of Technology, external examiner)

Alexander Bleck (2009, London School of Economics, Department of Finance, placed at Chicago Booth, Department of Accounting, internal examiner)

Jeremiah Green (2010, University of North Carolina at Chapel Hill, placed at Penn State, member of committee)

Joshua Coyne (2011, UNC, summer paper advisor)

Resident Faculty at Doctoral Colloquium of the Management Accounting Section (AAA) (Longbeach, CA, Jan 10 2008)

Plenary Lecture at Management Accounting Section IMA Doctoral Colloquium (Houston, Jan 5 2012)

PhD course in Management Accounting Research (UNC, Chapel Hill, 2011- now)

LANGUAGES:

Dutch/Flemish mother tongue

French very good

German good notions

Danish notions

Italian notions

Last update: March 2012.