

Nicole Bastian Johnson

Robert and Lois Braddock Research Scholar
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Academic Positions

2017-Present Associate Professor, Lundquist College of Business, University of Oregon
2013-2017 Assistant Professor, Lundquist College of Business, University of Oregon
2005-2013 Assistant Professor, Haas School of Business, University of California, Berkeley

Education

2005 Ph.D., Accounting, Stanford University
2002 M.S., Statistics, Stanford University
1996 B.S., MAcc., Brigham Young University

Research

Current Research Interests: Managerial incentives and performance measurement, investment efficiency

Refereed Research Publications:

“Investment Incentives and Relative Bargaining Power in a Multi-Product Distribution Channel” (with M. Kopel, C. Lankisch-Hartmann, and T. Pfeiffer), *Journal of Marketing Research*, forthcoming.

“Contest Schemes and Dynamic Incentive Provision” (with Q. Fan), *Management Science*, 2024.

“The impact of intrafirm incentive conflicts on the interplay between tax incidence and economic efficiency” (with Q. Fan and T. Pfeiffer), *Contemporary Accounting Research*, 2023.

“An Evaluation of Alternative Market-Based Transfer Prices” (with C. Loeffler and T. Pfeiffer), *Contemporary Accounting Research*, 35, 2018.

“Two-Stage Capital Budgeting, Capital Charge Rates, and Resource Constraints” (with T. Pfeiffer and G. Schneider), *Review of Accounting Studies*, 22, 2017.

“Capital Budgeting and Divisional Performance Measurement” (with T. Pfeiffer), *Foundations and Trends in Accounting*, 10, 2016.

“Dual Transfer Pricing with Internal and External Trade” (with E. Johnson and T. Pfeiffer), *Review of Accounting Studies*, 21, 2016.

“Multi-Stage Capital Budgeting for Shared Investments” (with T. Pfeiffer and G. Schneider), *Management Science*, 59, 2013.

“Employee Stock Options and Future Firm Performance: Evidence From Option Repricings” (with D. Aboody and R. Kasznik), *Journal of Accounting and Economics*, 50, 2010.

“Residual Income Compensation Plans and Deferred Taxes,” *Journal of Management Accounting Research*, 22, 2010.

“Divisional Performance Measurement and Transfer Pricing for Intangible Assets,” *Review of Accounting Studies*, 11, 2006.

Other Publications:

Discussion of “Specific Investment and Negotiated Transfer Pricing in an International Transfer Pricing Model,” *Schmalenbach Business Review*, 65, 2013.

"Market-based Transfer Pricing: A Synthesis of Recent Studies" (with T. Baldenius and S. Reichelstein), *Internationalisierung des Controlling*, edited by J. Weber, DUV, 2005.

Working paper:

“Multi-stage budgeting for sequential co-opetition problems” - with Q. Fan, T. Pfeiffer, and G. Schneider

Development of Course Materials:

“Transfer Pricing at Timken: A Case Study” (with S. Reichelstein), Stanford Graduate School of Business, Case Number A-190, March 2005.

Invited Presentations

- 2018 University of Alberta
- 2012 University of Oregon
University of Washington
- 2011 Brigham Young University
The Ohio State University
University of Colorado, Boulder
Utah State University
- 2010 George Washington University
Institute for Research on Labor and Employment, UC Berkeley
Santa Clara University
University of Illinois at Urbana-Champaign
- 2009 University of British Columbia
- 2008 Arizona State University
Duke/UNC Fall Camp
New York University Accounting Summer Camp
Rice University
University of North Carolina
University of Vienna
- 2005 Columbia University
Duke University
Harvard University
London Business School

Northwestern University
University of California, Berkeley
University of California, Los Angeles
University of Minnesota
University of Texas, Austin
University of Utah
University of Washington
Yale University

2003 London Business School Transatlantic Doctoral Conference

Invited Presentations at Practitioner Conferences

2013 University of San Diego Transfer Pricing Conference

2011 Google Compensation and People Analytics Global Conference, Google Inc.

Invited Discussant:

2011 AAA Annual Meeting

2008 Stanford Accounting Summer Camp

Papers presented at conferences

- 2019 “Bargaining power and investment incentives in a multi-product distribution channel with product market competition,” Symposium zur ökonomischen Analyse der Unternehmung (Symposium on Economic Analysis of the Enterprise), organized by the German Economic Association of Business Administration*
- 2016 “Bonus Contracts, Bonus Pools, and Dynamic Incentives,” UBC/Oregon/Washington Annual Accounting Conference*
- 2016 “Bonus Contracts, Bonus Pools, and Dynamic Incentives,” European Institute for Advanced Studies in Management Workshop on Accounting and Economics*
- 2010 “Dual Transfer Pricing with Internal and External Trade,” European Institute for Advanced Studies in Management Workshop on Accounting and Economics*
- “Dual Transfer Pricing with Internal and External Trade,” European Accounting Association Meetings*
- 2008 “Dual Transfer Pricing with Internal and External Trade,” Brigham Young University Accounting Symposium
- 2005 “Divisional Performance Measurement and Transfer Pricing for Intangible Assets,” *Review of Accounting Studies* Conference, Columbia University,
- 2004 “Economic Profit Plans and Firm Performance,” Brigham Young University Accounting Symposium

*Presented by a co-author

Awards and Honors

- Dean’s Faculty Service Award, Lundquist College of Business, 2024
- Outstanding MAcc Instructor, Lundquist College of Business, 2014, 2018, 2020
- Excellence in Undergraduate Teaching Award, Lundquist College of Business, 2019
- Finance and Securities Analysis Center Summer Research Grant, 2014
- Earl F. Cheit Outstanding Teaching Award, Haas School of Business, 2009
- Best Paper Award, *Review of Accounting Studies* Conference, 2005

Teaching

Lundquist College of Business, University of Oregon

- *Strategic Cost Management*, Master of Accounting core
- *Intermediate Financial Accounting I*, undergraduate accounting core
- *Introduction to Managerial Accounting*, undergraduate pre-business core (in person & online)
- *Analytical Accounting Seminar*, PhD seminar

Haas School of Business, U.C. Berkeley

- *Introduction to Managerial Accounting*, undergraduate core
- *Managerial Accounting*, MBA elective
- *Contract Theory*, PhD seminar
- *Doctoral Pre-Workshop Seminar Discussion Series*

Service on PhD Dissertation Committees

University of Oregon

- Lance Gabrielsen (University of Oregon)
- Shan Wang (Loyola Marymount University)

U.C. Berkeley

- Tatiana Fedyk (Arizona State University)
- Gali Ingber (School of Management, Israel)
- Kevin Li (University of Toronto)
- Kwang Lee (University of Pittsburgh)

Service

Professional Service

- **Editorial Board (2021-present):** *Contemporary Accounting Research*
- **Associate Editor (2023-present):** *Journal of Management Accounting Research*
- **Ad hoc Editor (2021-present):** *Contemporary Accounting Research, Management Accounting Research*
- **Ad hoc reviewer (2006-present):**
Accounting Journals and meetings: *The Accounting Review, Journal of Accounting and Economics, Review of Accounting Studies, Contemporary Accounting Research, Journal of Management Accounting Research, Management Accounting Research, Behavioral Research in Accounting, European Accounting Review, AAA Annual & Sectional Meeting submissions*

Other Journals: *Management Science, Production and Operations Management, The Economic Journal, Journal of Economic Behavior and Organization, Research Policy, Asia Pacific Management Review, Naval Research Logistics, Schmalenbach Business Review*
- **AAA Management Accounting Section Dissertation Award Committee (2025)**

University of Oregon

- Lundquist Dean Search Committee, 2024
- Undergraduate Council, winter/spring 2018
- Provost's Teaching Academy, 2018-present

Lundquist College of Business, University of Oregon

- Academic Director of Undergraduate Programs, 2022-present
- Undergraduate Program Committee, Chair, 2020-present
- Online Teaching Advisory Committee, 2020-present
- AI Taskforce, 2024-present
- Honors Program Task Force, 2023
- Undergraduate Program Review Coordinator, 2018-2019
- Undergraduate Program Review Committee, 2017- 2018
- Master's Program Committee, 2013-2016
- Finance Dept. Recruiting Committee, Outside Member, 2013-2014

School of Accounting, Lundquist College of Business, University of Oregon

- Strategic Planning Committee, 2017-present
- Accreditation and Curriculum Committee (chair), 2024-present
- ACTG 213 core course coordinator, 2018-2025
- Assurance of Learning committee, 2018-2020, 2022-2024
- Undergraduate scholarship committee, 2017-2020 (chair in 2019/20)
- Doctoral program committee, 2013-2019
- Master's program committee, 2013-2018
- Upper division course committee, 2017-2018
- Lower division course committee, Chair, 2016-2017

Haas School of Business, U.C. Berkeley

- Undergraduate Program Committee, 2007-2009
- Mentor in Berkeley-Haas Non-Profit Board Fellow Program, 2007-2009