

Curriculum Vitae - Eddy Cardinaels

Contact details

Professor in Accounting
Tilburg University
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Education

- 2019: University Teaching Qualification, Tilburg University
- 2003: PhD. in Management Accounting, KU Leuven
Committee: Filip Roodhooft, Luk Warlop, Gustaaf Van Herck (KU Leuven), David Otley (Lancaster University), Mark Wouters (University of Twente)
- 1999: Teaching degree in Applied Economics, KU Leuven (Belgium)
- 1997: Master Applied Economics, University of Hasselt (Belgium)
- 1996: Certificate in International Business Studies, Ecole Supérieur de Commerce, Rennes

Employment

- 2018-present: Full professor in Accounting, Tilburg University (part-time KU Leuven)
- 2015-2018: Full professor in Accounting, KU Leuven (part-time Tilburg University)
- 2010-2015: Full professor in Accounting, Tilburg (2012-2015, part-time KU Leuven)
- 2007-2010: Associate professor in Accounting, Tilburg University
- 2003-2007: Assistant Professor in Accounting, Tilburg University
- 1998-2003: PhD, research group of Accounting, KU Leuven
- 1997-1998: Tutor in Financial Accounting, KU Leuven

Visiting positions

- August 2026: Utah State University, scheduled
- April 2025: Cornell University, PhD class
- July 2024/July 2025: Melbourne University, Australia (research visit)
- May 2023: University of Bocconi, PhD course
- July 2019: Melbourne University, Australia (Visitor program)
- August 2018: Monash University, Australia (Distinguished Visitor Program)
- June 2017: University of New South Wales, Australia (Distinguished Visitor Program)
- 2017-2019; 2023-2025: Jinan University, Guangzhou China (research visit)
- April 2016: Nanyang Business School, Singapore (research visit)
- Oct-Nov 2015: University of Illinois at Urbana-Champaign, US, FWO grant: 2,046 €
- Sept 2012, March 2025: Universidad Pablo de Olavide, Seville

Executive teaching

- Tias (Tilburg), EMBA (2025)
- Foundation of Auditing Research, Masterclass (2023, 2024)
- Instituut van de Bedrijfsrevisoren, Auditing op warpsnelheid (2024); Exact (March, 2025)
- Jinan University (Guangzhou), DBA program (2023, 2024)
- TiasNimbas (Tilburg-Utrecht), Executive Master of Finance and Control (2013-2025)
- Nyenrode University, Lecturer in Executive Master of Finance and Control (2011- 2022)

- Groningen, Lecturer in Executive Master of Finance and Control (2014, 2017)
- Brussel, Interuniversitaire permanente vorming management & beleid gezondheidszorg (2018)
- Elsevier Congressen, CBO – Kwaliteitsinstituut voor de gezondheidszorg and Centrum voor Ziekenhuis & Verplegingswetenschappen (2004-2005)
- Vereniging voor Inkoop en Bedrijfslogistiek, Antwerp (2000-2004)
- Vlerick Leuven Gent Management School, instructor IMEX business game (2002-2003)

Academic service

- President Elect, Management Accounting Section, AAA.
- Member of the Notable Contributions to Accounting Literature 2024 (AAA)
- TiSEM IRB Committee –Chair, 2022 till present, Tilburg University
- Member of the MAS Publications Committee (AAA), 2023
- Track Chair Management Accounting- HARC conference 2023- 2025- University of Hawaii
- Member of Distinguished Contributions to the Accounting Literature Award 2021 (AAA)
- Research Coordinator 2020-present, Dept. of Accountancy, Tilburg University
- Organizer of the Winter Camp 2020, 2021, 2023, 2025, Tilburg University
- CentERlab Co-Director, 2018 till present, Tilburg University
- TiSEM IRB Committee – Vice Chair, 2019-2022, Tilburg University
- Chair of Competitive Manuscript Award 2018, American Accounting Association (AAA)
- Head of the Research Center Accountancy, KU Leuven (2017-2018)
- Member of the SMEC (Social and Societal Ethics Committee) of KU Leuven (2016-2018)
- Member of the evaluation committee FEB, KU Leuven (2018)
- Competitive Manuscript Award 2018, member, American Accounting Association (AAA)
- Commission member of the SGW-VENI committee 2018 (NWO)
- Co-organizer, European Network of Experimental Accounting Research, KU Leuven (2017)
- Organizer of the research day in Accounting, KU Leuven (2017)
- Chair of the best-conference paper committee for MAS midyear meeting, AAA (2015)
- Organizer/co-organizer of Management Accounting Section midyear meeting, AAA Orlando (2014) with Khim Kelly; New Orleans (2013) with Michael Williamson
- Research Coordinator Tilburg University (2010-2013), research assessment in 2011 and 2014
- Academic Director Master Accounting, Tilburg University (2010-2014), participated in AACSB accreditation, granted in 2011.
- Member of the Assessment Committee for promotions, Tilburg University (2013-2015)
- Organizer of the spring camp in Tilburg (2008, 2012)

Research interests

Behavioral Research in Accounting (experiments), Social Networks in Corporate Boards (archival), Topics in Health Care (archival), ESG, Artificial Intelligence and Algorithms

List of publications

International refereed journals

1. Dewaele, L., E. Cardinaels, and A. Van den Abbeele. 2026. Reward Choices: Experimental Evidence on Cognitive Task Performance. *European Accounting Review*, 35 (1): 237–262
2. Cardinaels, E. F. Kuang, and J. Zhang. 2026. CEO Charity Involvement and Corporate Performance in Promoting Stakeholders' Interest. *Accounting and Business Research*, 56 (2): 216-253.
3. Verschaeve, M., E. Cardinaels, D. Smeulders and A. Van den Abbeele. 2025. Go Easy On Me!" Supervisor Discretion in Target Setting after Managerial Turnover. *Journal of Management Accounting Research*, 37 (3): 121–148.

4. Cardinaels, B. Dierynck, H. Yin, and N. Beckers. 2025. How Managers' on the Job Experience Affects Compensation Design. *Journal of Management Accounting Research*, 37 (2): 47-68.
5. Cardinaels, E., V. Darmawan, E. Reusen, and K. Stouthuysen. 2025. The influence of team consensus and inclusive climate on junior auditors' conformity and risk assessment sharing. *Journal of Accounting and Public Policy*, 52: 107322
6. Cardinaels, E., Q. Chi, W. Li, and H. Yin. 2025. Incorporating Conflict into a Manager's Compensation Plan: Does It Benefit or Hurt Innovations in Management Accounting. *European Accounting Review*, 34 (5): 1885–1912
7. Cardinaels, E., E. Khoo, F. Kuang, G. Lee and B. Qin. 2025. Internal and External Social Capital of Big 4 Audit Offices. *Auditing: a Journal of Theory and Practice*, 44 (4): 73-100.
8. Maussen, S, E. Cardinaels, and S. Hoozee. 2024. Costing system design and honesty in managerial reporting. *Accounting, Organizations and Society*, 112: 101541
9. Cardinaels, E., S. Kramer and V. Maas. 2024. Steering Through the Fog: How Color Coding Affects Decision Making in Noisy Environments. *Contemporary Accounting Research*, 41: 1031-1057.
10. De Meyst, K. E. Cardinaels, and A. Van den Abbeele. 2024. CSR disclosures in buyer-seller markets: The impact of assurance of CSR disclosures and incentives for CSR investments. *Accounting, Organizations and Society*, forthcoming. (Impact Factor 4.7)
11. De Meyst, K., E. Cardinaels, and A. Van den Abbeele. 2024. Reducing Partner Risk: The Effect of Feedback Timing and Incentives. *Accounting and Business Research*, 54 (1): 3-32
12. Cardinaels, E., and C. Feichter. 2021. Forced rating systems from employee and supervisor perspectives. *Journal of Accounting Research*, 59 (5): 1573-1607 (Impact Factor: 4.446)
13. Cardinaels, E., S. Hollander and B. White. 2019. Automatic summarization of earnings releases: Attributes and effects on investors' judgments. *Review of Accounting Studies*, 24(3), 860-890 (Impact Factor: 4.011).
14. Cardinaels, E., C. Chen, and H. Yin. 2018. Leveling the Playing Field: The Selection and Motivation Effects of Tournament Prize Spread Information. *The Accounting Review*, 93 (4): 127-149. (Impact Factor: 5.182)
15. Lismont J., E. Cardinaels, L. Bruynseels, S. De Groote, B. Baesens, W. Lemahieu, and J. Vanthienen. 2018. Predicting Tax Avoidance by means of Social Network Analytics. *Decision Support Systems*, 108: 13-24. (Impact Factor: 6.969)
16. Cardinaels, E. and Y. Jia. 2016. How audits moderate the effects of incentives and peer behavior on misreporting. *European Accounting Review*, 25 (1), 183-204. (Impact Factor: 2.845)
17. Cardinaels, E. 2016. Earnings benchmarks, Information Systems and their impact on the Degree of Honest Reporting. *Accounting Organizations and Society*, 52: 50-62. (Impact Factor: 3.225)
18. Cardinaels, E. and H. Yin. 2015. Think Twice before Going for Incentives: Social Norms and the Principal's Decision on Compensation Contracts. *Journal of Accounting Research*, 53(5): 985-1015. (Impact Factor: 4.446)
19. Bruynseels, L. and E. Cardinaels. 2014. The Audit Committee: Management Watchdog or Personal Friend of the CEO? *The Accounting Review*, 89 (1): 113-145. (Impact Factor: 5.182).
20. Cardinaels, E and N. Soderstrom. 2013. Managing in a Complex World: Accounting and Governance Choices in Hospitals. *European Accounting Review*, 22(4): 647-684. (Impact Factor: 2.845)
21. Masschelein S., E. Cardinaels, and A. Van den Abbeele. 2012. ABC purchasing information, fairness perceptions, and interfirm negotiations. *The Accounting Review*: 87(3), 951-973 (Impact Factor: 5.182)

22. Cardinaels, E., and P. van Veen-Dirks. 2010. The judgmental effects of different balanced scorecard perspectives. *Accounting, Organizations and Society*, 35 (6): 565-578. (Impact Factor: 4.114)
23. Cardinaels, E. 2009. Governance in non-for-profit hospitals: Effects of board members' remuneration and expertise on CEO compensation. *Health Policy*, 93 (1): 64-75. (Impact Factor: 3.225)
24. Cardinaels, E. and E. Labro. 2008. On the determinants of measurement error in time driven costing. *The Accounting Review*, vol. 83 (3): 735-756. (Impact Factor: 5.182)
25. Cardinaels E., F. Roodhooft, L. Warlop, G. Van Herck. 2008. Pricing in markets with different overhead cost: concealment or leakage of cost information? *Journal of Accounting Research*, 46 (4): 761-784. (Impact Factor: 4.446)
26. Cardinaels, E. 2008. The interplay between cost accounting knowledge and presentation formats in cost-based decision-making. *Accounting, Organizations & Society*, 33 (6): 582-602. (Impact Factor: 4.114)
27. Cardinaels, E., and D. van Ierland. 2007. Smart ways to assess customer profit: *Cost Management*, 21 (3): 26-34.
28. Cardinaels E., F. Roodhooft, and G. Van Herck. 2004. Drivers of cost system development in hospitals: results of a survey. *Health Policy*, 69 (2): 239-252. (Impact Factor: 3.225)
29. Cardinaels E., F. Roodhooft, and L. Warlop. 2004. Customer profitability analysis reports for resource allocation: The role of complex marketing environments. *ABACUS*, 40 (2): 238-258. (Impact Factor: 2.061)
30. Cardinaels E., F. Roodhooft, and L. Warlop. 2004. The value of Activity Based Costing in competitive pricing decisions. *Journal of Management Accounting Research*, 16: 133-148.

Other publications

31. Cardinaels, E. and J. Künneke. 2025. Audit 2.0: Is the profession ready for a future with AI? *Tax, Audit & Accountancy*, 88, 7-18
32. Cardinaels, E, J. Künneke, I. Sandu and M. Széles. 2024. Empowering Accounting with Artificial Intelligence, *Maandblad voor Accountancy en Bedrijfseconomie*, 98(3): 75-78.
33. Cardinaels, E. and C. Feichter. 2023. Forced Rankings: Fluch oder Segen?; *Controlling and Management Review*, 67, 14–21
34. Cardinaels, E. and B. Dierynck. 2017. Reshoring: Terughalen van productie naar Nederland is zo gek nog niet ! *Management Control & Accounting*, 21(6): 24-30.
35. Cardinaels E. and M. van de Wouw. 2011. Beloningen voor bestuurders en de vergoeding van de commissaris onder de loep. *Maandblad voor Accountancy en Bedrijfseconomie*. 85 (6): 342-351
36. Cardinaels E. 2010. Budgetteren achterhaald in tijden van economische crisis? *Faces*, 11 (3): 30-33.
37. Cardinaels E., and E. Labro. 2009. Time estimates as cost drivers. *CIMA research executive summary series*, ISSN 1744 – 7038, volume 5 (1).
38. Cardinaels E. 2009. *Customer Profitability Analysis als Marketing Tool*. In *Lustrumboek, Vereniging van Registercontrollers*, Kluwer. ISBN 9789013065640.
39. Cardinaels, E. and E. Labro. 2009. Costing systems. *Financial Management (CIMA)*, December/January, 43-44.
40. Cardinaels, E. 2008. Succesfactoren in het gebruik van accounting op klant-niveau. *Finance & Control*, 7 (3): 36-39.
41. Cardinaels, E. and E. Labro. 2007 Errors in costing systems. *Management Control & Accounting*, 11 (7): 19-24.
42. Cardinaels, E. and P. van Veen-Dirks. 2005. Balanced Scorecard uit Balans. *Finance Incorporated (F.inc.)*, 1 (5): 16-18.

43. Cardinaels, E. and A. Smith 2005. Financiële risico's van de DBC: naar een her-definiëring van bank-zorgaanbieder relatie? *Management Control & Accounting*, 9 (4): 12-15.
44. Cardinaels E. and P. van Veen-Dirks. 2005. Sturing en beoordeling met Balanced scorecards: valkuilen en oplossingen. *Finance & Control*, 2 (6): 10-13.
45. Cardinaels E. 2004: Naar meer klantgerichtheid: Accounting op klantniveau, een oplossing. *Management Executive*, 2 (6): 16-19.
46. Cardinaels E. 2004. Customer Profitability Analysis als Marketing Tool. *Management Control & Accounting*, 8 (2): 8-12.
47. Cardinaels E. 2004. Accounting op klantniveau. *Finance & Control*, 3(3): 31-34.
48. Cardinaels E., F. Roodhooft, L. Warlop and G. Van Herck. 2003. Het voordeel van meer nauwkeurige kostenrapporten voor de beslissingsnemer in de onderneming. *Fiducie* 11 (4): 29-34.
49. Van Herck G., E. Cardinaels and S. Vandeveld. 2003. Survey on the perceived differences of privately and publicly managed hospitals (In Dutch, English abstract available). *Acta Hospitalia*, 43 (3): 5-12.
50. Cardinaels E. 2003. *Customer profitability analysis, an effective tool for customer management*. In *Handboek Management Accounting*, Kluwer.
51. Cardinaels E., F. Roodhooft and L. Warlop. 2001. De voordelen van een accurater kostprijsstelsel in een competitieve prijszettingcontext. *Tijdschrift voor Economie en Management*, 46 (November): 405-430.

Manuscripts

52. Cardinaels E. 2011. Cijfers, managers en hun beslissingen: de controller terug aan zet. *Oratie, Tilburg University Press*, April 1, 2011.
53. Cardinaels E. 2003. The role of cost system accuracy in managerial decision making. *PhD manuscript*, Defended: April 28, 2003.

Working papers

- Antoons, C. and E. Cardinaels. Imitation in ESG contracting: Does the channel via which imitation occurs matter
- Antoons, C. and E. Cardinaels. Compensation Peer Selection: CEO Influence, Industry Expertise, and the Weighting of Benchmarking Criteria
- Cardinaels, E., M. Fumagalli, and N. Soderstrom. Doing good for whom? Compensation interdependence, belief systems, and prosocial behavior
- Cardinaels, E. S. Khajehnejad, D. Smeulders and A. Van den Abbeele. How to Promote Risk Information Sharing in Internal Reporting? The Roles of Risk Reporting Policy and Psychological Safety
- Cardinaels, E. Q. Chi, W. Li and H. Yin. Time Will Tell: The Effects of Information Type and Timing on Employee Effort in Teams
- Cardinaels, E., W. Choi, and Q. Ruan. All Show and No Know? The Effects of Outcome Transparency and Learning Path on Employee Learning Behaviors
- Cardinaels, E., O. Hegers, and A. Kshatriya. Role conflict, growth mindset and financial misreporting.
- Cardinaels, E, B. Dierynck, and W. Hu. Rejections, Incentives, and Employee Creativity: When Chocolate Is Better than Cash.
- Cardinaels, E, S. Dekeyser and C. Zhang. Empirical Evidence on the Role of Gender in Workload Allocation in Audit Firms
- Cardinaels, E., Q. Ruan, and H. Yin. When do Employee Giving Programs Spill Over into Subsequent Ethics? The Role of the Organization of Employee Giving Program.

- Ize F. and E. Cardinaels. The effect of a transparent promotions process on managers' promotion recommendations
- Cardinaels, E. and F. Ize. The Effect of Transparent Bonuses: Reducing Ingroup Favoritism but Amplifying Managerial Sensitivity to Influence Activities
- Dewaele, L. E. Cardinaels and A. Van den Abbeele. Peer Evaluations: the Effects of System Design and Outcome Transparency on Employee Effort.

Work in progress (draft ready)

- Arshad, F. Cardinaels, E. and B. Dierynck. Calibration Committees: Costly Information Acquisition, and use for Subjective Performance Evaluation.
- Cardinaels, E., B. Dierynck, and V. van Pelt. Improving performance measurement systems through managerial rotation.
- Cardinaels, E., Q. Chi, W. Li, H. Yin. The Impact of Raising Employee Pay on Manager-Employee Relationships.
- Cardinaels, E., E. Chan and C. Feichter. Slowing the Rat Race: The Effects of Competitive Incentive Systems and Work-life Balance Communication on Unproductive Overwork
- Cardinaels, E., B. Coopmans and J. Zureich. Unethical Behavior in Tournaments with Heterogeneous Agents.
- Cardinaels, E., and J. Zureich. Algorithmic assisted evaluations, a blessing or a curse.
- Antoons, C., E. Cardinaels, F. Kuang, and L. Bryunseels. Giving to get: how self-serving interests of CEO directors drive up CEO pay
- Cardinaels, E. K. Stouthuysen, E. Reusen and V. Darmawan. Imitation behavior of junior auditors: Does it enhance or hamper audit quality?
- Verschaeve, M., E. Cardinaels, D. Smeulders, and A. Van den Abbeele. Is Tone at the Top Heard by Customers? The Effects of a Cultural Control on Non-Financial Outcomes.
- Cardinaels, E. K. Haesebrouck and N. Milosevic. Behavioral contagion and gender differences: The effect of reflection.
- Cardinaels, E., M. Eulernich, and A. Sofla. Data Analytics, Pressure, and Self-Determination: Experimental Evidence from Internal Auditors.
- Dewaele, L, E. Cardinaels, and A. Van den Abbeele. Narrative Comments in Peer Evaluations: Evidence on Team Creativity
- Cardinaels, E., P. Van Meurs, and B. Dierynck. Changing the Game: The Behavioral Effects of Leaderboard Formatting in the Presence of Measurement Noise

Conference presentations

Invited plenary:

- 2026: - ERMAC, Vienna
- 2022: - Bizlab Conference, Sydney
 - AOS conference on Accounting for Sustainability & Climate Change (Chicago)
 - Exrima Summer School, Germany
 - EAA, Bergen Norway, PhD forum
- 2021: - Conference Foundation for Auditing Research, Nyenrode 2021, presenter
 - Virtual Accounting Research Seminar EAA 2021, presenter
- 2019: - MAS, Forth Lauderdale, panel on future of management accounting research
- 2018: - Badajoz Spain, Konopka, Keynote Speech
- 2017: - Sydney, Global management accounting research symposium (GMARS), keynote
 - Valencia, EAA 31th conference, speaker at PhD forum.
 - Puerto Rico, MAS Midyear meeting, Panel Member at Doctoral Colloquium

- 2016: - Faculty at the EDEN course of the European Institute of Advanced Management Studies (EAISM), December 10-12 (Brussels)
- The 10th Management Control Research Conference, Antwerp, keynote.
- 2015: - ENEAR summer school: Speaker and faculty member at summer school for experimental accounting research (University of Amsterdam)
- 2015: - New Port Beach, MAS Midyear meeting, Faculty at Doctoral Colloquium.
- 2014: - Tallin, European Accounting Association, 37th annual congress; Insights from the Healthcare Sector (Symposium, together with N. Soderstrom)
- 2012: - Houston, MAS midyear conference, AAA, panel on teaching innovation
- 2011: - Atlanta, MAS Midyear meeting, Faculty member at Doctoral Colloquium
- 2008: - Rotterdam, European Accounting Association, 31th annual congress, Symposium on researching accounting and control in health care.

International Conference Participation:

- 2026: UIUC, Emerging Scholar Symposium (presentation by co-author)
- MAS meeting, Nashville
- 2025: FAR conference, 2025
- MAS meeting, Texas Austin, Panel Session (online)
- 2024: EIASM, New directions in Management Accounting Research, Milan
- Columbia Management Accounting Conference, 2024, New York
- ENEAR, 2024, Rotterdam
- FAR conference 2024, Nyenrode
- MAS midyear meeting, Orlando
- 2023: ISAR (presentation by co-author)
- GMARS (presentation by co-author)
- EAA Finland (presentation by co-author)
- MAS midyear meeting, Atlanta (presentation by co-author)
- 2022: 12th Conference on new directions in MA, Lisbon (presentation)
- ABO conference (presentation by co-author)
- ENEAR, Seville (presentation by co-author, discussant)
- EAA Bergen Norway (presentation by co-author)
- MAS meeting (presentation by co-author and discussant)
- 2021: VARS seminar series (EAA)
- GMARS (presentation by co-author and discussant)
- ACMAR, WHU – Online (presentation by co-author)
- MAS meeting – Online (discussant, presentation by co-author)
- 2020: 11th Conference on new directions in MA - Online (presentation by co-author)
- ABO conference – Presentation by co-author
- ENEAR – Online seminar, presentation by co-author
- AAA Annual meeting - Presentation
- MAS meeting, Houston (presentation by co-author)
- 2019: ENEAR, Maastricht (presentation by co-author)
- East Lansing, GMARS (presentation by co-author)
- San Francisco, AAA – annual meeting (Chair competitive manuscript award)
- MAS meeting, Fort Lauderdale (presentation by co-author)
- 2018: Brussels, EIASM, 10th Conference on new directions in MA (presentation)
- ABO Conference, Phoenix (presentation by co-author)
- Copenhagen, GMARS (presentation by co-author, Discussant)
- Phoenix, MAS midyear conference (presentation by co-author)
- 2017: Sydney, GMARS conference (presentation, discussant)
- ENEAR, KU Leuven (presentation by co-author)

- Valencia, European Accounting Association, 31th conference (symposium chair)
 Puerto Rico, MAS Midyear meeting (presentation by co-author + discussant)
- 2016: Brussels, EIASM, 9th Conference on new directions in MA (presentation)
 ABO conference, Albuquerque (presentation by co-author)
 Singapore, International symposium on audit research (presentation co-author)
 Michigan State University, GMARS conference (presentation co-author)
 Maastricht, European Accounting Association, annual congress (presentation)
 WHU-Otto Beisheim School of Management, Acmar (presentation co-author)
 Dallas, MAS Midyear meeting (presentation by co-author, + discussant)
- 2015: Copenhagen, GMARS conference (presentation co-author)
 Glasgow, European Accounting Association (presentation co-author)
 New Port Beach, MAS Midyear meeting (presentation by co-author)
- 2014: Brussels, EIASM, 8th Conference on new directions in management accounting (discussant)
 Tallin, European Accounting Association (presentation by co-author)
 Orlando, MAS midyear conference, AAA (organizer)
- 2013: Trier, EARNet Symposium (presentation by co-author)
 New Orleans, MAS midyear conference, AAA (co-organizer)
- 2012: Brussels, EIASM Conference on new direction in management accounting
 Washington, AAA – Annual meeting (Presentation by co-author)
 Ljubljana European Accounting Association (presentation by co-author)
 Houston, MAS midyear conference, AAA (paper)
- 2011: Denver, AAA – annual meeting (receiver of the JIM-Bulloch award)
 Rome, European Accounting Association, 34th annual congress.
 Atlanta, MAS midyear conference, AAA (faculty doctoral colloquium, paper presentation, receiver of greatest impact on practice award)
- 2010: Conil, Spain. First International Research Meeting on Emerging Issues in Inter-organizational control Systems
 Istanbul, European Accounting Association, 33th annual congress.
- 2009: Tilburg, Conference of the Review of Accounting Studies (moderator)
 Nice, EIASM 5th conference on performance measurement and control
 Copenhagen, GMARS conference (+discussant)
- 2008: Brussels, EIASM, 6th Conference on new directions in management accounting (presentation by co-author)
 Sidney, GMARS conference (presentation by co-author)
 Rotterdam, European Accounting Association, 31th annual congress
 Long beach (CA), MAS midyear Conference, AAA
- 2007: Trento, MAR 2007 – Cost and performance in services and operations (presentation by co-author)
 Lisbon, European Accounting Association, 30th annual congress
 Forth Worth, MAS midyear conference, AAA (+moderator).
- 2006: Brussels, EIASM, 5th Conference new directions in management accounting
 Copenhagen, GMARS conference, presentation and discussant
 Dublin, European Accounting Association, 29th annual congress (presentation by co-author)
 Tampa, MAS mid-year conference, AAA (presentation + JMAR Best paper).
- 2005: Göthenburg, European Accounting Association, 28th annual congress
 Scottsdale, MAS mid-year conference, AAA
- 2004: Brussels, EIASM, 4th Conference on new directions in management Acct.
 Prague, European Accounting Association, 27th annual congress
- 2003: San Diego, MAS Midyear Conference, AAA

- 2002: Brussels, EIASM, 3th Conference on new directions in Management Acct.
Copenhagen, European Accounting Association, 25th annual congress
- 2001: Athens, European Accounting Association, 24th annual congress
- 2000: Brussels, EIASM, 2nd Conference on new directions in Management Acct.

Invited Seminars

University of Ghent (2025), Melbourne University (2025), Cornell University (2025), Universidad Pablo de Olavide, Seville (2025), Frankfurt School of Management (2024), University of Bern (2024), Melbourne University (2024), ESSEC Paris-Cergy (2023), Jinan University (2023), University of Bocconi, (2023), Egyptian Online Seminars in Business Accounting and Economics (2023), UNSW, Sydney (2022), WHU Germany (2022), Nanyang Business University (2022), IE Business School (2022), University of Vienna (2021), University of Bern (2021), Georgia State University (2021), University of Manchester (2020), University of Melbourne (2019), LUISS University Guido Carli (2019), University of Emory (2019), Carlos III University, Madrid (2018), Monash University (2018), Martin-Luther-University Halle-Wittenberg (2018), University of Maastricht (2018), University of Amsterdam (Dec. 2017); NHH Norwegian School of Economics (Nov. 2017), University of Groningen (Sept. 2017) Jinan University Guangzhou (June 2017, Nov, 2018); University of New South Wales Sydney (June 2017), Radboud University Nijmegen (April 2017), University of Notre Dame (Nov. 2016), University of Melbourne (April 2016), Singapore Management University (April 2016), University of Illinois at Urbana-Champaign (Nov. 2015), University of Texas at Austin (Oct. 2015), Michigan State University (Jan. 2015), Nanyang Business School (April 2013), London School of Economics, University of Bern, HEC Lausanne, Bocconi University, Universidad Autónoma de Madrid, Universidad Pablo de Olavide Seville, University of Groningen, IÉSEG Lilles, Erasmus University Rotterdam, Tilburg University, KU Leuven, University of Antwerp, Ghent University, University Maastricht, Technische Universiteit Eindhoven, VU Amsterdam, University of Amsterdam.

Editorial work

Editor:

- Accounting Horizons (June 2021-June 2024)
- Journal of Management Accounting Research (Jan 2019-Jan 2022)
- Accounting, Organizations and Society (Jan 2018-Jan 2021)
- The Accounting Review (June 2014 - June 2017)
- European Accounting Review (2011-2014); Guest Editor special issue; 2014-2016 “Accounting Insights from Health Care”, with Naomi Soderstrom

Editorial board member:

- The Accounting Review (June 2017- May 2020)
- European Accounting Review (2009-2011, 2014-2015)
- Contemporary Accounting Research (2011 until present)
- Behavioral Research in Accounting (2011 until 2014)
- Auditing: A Journal of Practice and Theory (2015-2025)
- Management Accounting Research (2019 until present)
- Accounting, Organizations, and Society (2021 until present)

Ad Hoc Reviewer:

Accounting and Business Research; Management Science (Accounting; Behavioral Economics); Accounting, Organizations and Society; Journal of Accounting Research;

The Accounting Review; Management Accounting Research; BMC Health Services Research; International Journal of Accounting, Auditing and Performance Evaluation; Health Policy; Abacus; Journal of Management Accounting Research; Journal of Information Systems; Journal of International Accounting Research; Schmalenbach Business Review; Journal of Business Ethics; Journal of Business Finance & Accounting; The British Accounting Review; AAA MAS Midyear Meeting reviewer.

Honors and Awards

- 2023: ICGS, Best Paper Award, Annual Conference Madrid
- 2021: IMA Grant, 20.000 \$ “Tax, Managerial Compensation, and Costing System Design.” Together with Huaxiang Yin, Qinwei Chi, and Wenjing Li.
- 2021: Best Teacher, Course Management and Motivating for Value, Tilburg University
- 2020: Co-Supervisor of Victor van Pelt, Winner of the Management Accounting Dissertation competition (AAA)
- 2018: “Automatic Summarization of Corporate Disclosures” with S. Hollander and B. White" winner of the 2018 FARS Midyear Meeting Best Paper Award
- 2015: Supervisor of Huaxiang Yin, Winner of the Management Accounting Dissertation competition (AAA, Chicago)
- 2013: Best paper award at EARNet Symposium in Trier (with Liesbeth Bruynseels)
- 2011: American Accounting Association, Jim Bulloch Award (with Bob an den Brand and Ivo van Amelsfoort, 3000\$)
- 2011: American Accounting Association, greatest impact on practice award “On the determinants of measurement error in time driven costing” (2000\$, with Eva Labro)
- 2008: European Accounting Association, best conference paper in management Accounting, awarded at the 31st annual congress of the EAA (Rotterdam)
- 2006: Best Paper Journal of Management Accounting Research ‘The Value of Activity - Based Costing in Competitive Pricing Decisions’ (with F. Roodhooft & L. Warlop)
- 2005: Labro, E. and E. Cardinaels. Research funding supported by CIMA (7,236 £). *Project*: Measurement error in costing systems: time estimates as cost drivers.
- 2001: Selected to participate in the PwC European Doctoral Colloquium (EAA)

Contract Research

- 2025: FAR grant together with Britt Coopmans (84K)
- 2023: FAR project together with Dennis Veltrop and Reggie Hooghiemstra (> 800 K)
- 2023: Regio Deal with Bart Dierynck, Philp Joos, with Midpoint Brabant
- 2019: FAR funding, PhD project Cara Zhang, Tilburg University/KU Leuven
- 2018: FAR funding PhD project Viola Darmawan, KU Leuven
- 2015: development of a Reshoring tool for Dutch SMEs. With Ton Wilthagen & Bart Dierynck, Tilburg University, funded by City of Tilburg & Midpoint Brabant

PhD supervision (* as main supervisor) and research funding

- Cardin Masselinck, 2025, Tilburg University, with Bart Dierynck
- Lotte Smeets, 2024, KU Leuven, with Alexandra Van den Abbeele & Ann Gaeremynck, OT Funding.
- Fabien Ize*, 2023, Tilburg University, with Jan Potters, Placement: University of Bern
- Mathilde Verschaeve, 2023, KU Leuven, with Alexandra Van den Abbeele, OT Funding, Placement: ISCTE – Instituto Universitário de Lisboa

- Liliana Dewaele*, 2022, KU Leuven, with Alexandra van den Abbeele, Placement: Open University.
- Qinnan Ruan*, 2022, Tilburg University with Willie Choi & Huaxiang Yin, Placement: VU university.
- Charlotte Antoons, 2021, KU Leuven with Liesbeth Bruynseels, FWO funding Placement: Erasmus University Rotterdam.
- Farah Arshad, 2020, Tilburg University, with Bart Dierynck, Placement University of Manchester
- Victor van Pelt, 2019, Tilburg University. 2019, with Bart Dierynck, Placement WHU, *Winner of the Outstanding Dissertation Award of the AAA*
- Mathijs van Peteghem, 2017. KU Leuven, with A. Gaeremynck, and L. Bruynseels, Placement: Maastricht University
- Karen De Meyst, 2017, KU Leuven, with A. van den Abbeele, OT funding, Placement, Miami University
- Jingwen Zhang, 2017, Tilburg University, with Jan Bouwens, placement: Erasmus University Rotterdam
- Sharon Noppe, 2016, KU Leuven, with Alexandra van den Abbeele, FWO funding.
- Huaxiang Yin*, 2014, Tilburg University, With Jeroen Suijs. Placement Nanyang Technological University, *Winner of the Outstanding Dissertation Award of the AAA*
- Stijn Masschelein, 2010, KU Leuven. With Alexandra van den Abbeele, placement: The University of Western Australia.
- Yuping Jia, 2008, Tilburg University, with Laurence van Lent. NWO funding, Placement: Frankfurt school of Finance & Management

In progress:

- Britt Coopmans*, 2024, Tilburg University, with Judith Kunnike, FAR 84 K.
- Noah De Bont*, 2024, Tilburg University, with Judith Kunnike.
- Lucía Peñaranda Celis, 2023; Tilburg University, with Bart Dierynck & Philip Joos, Regio Deal funding
- Joanna Van Meerbeeck, KU Leuven, 2022, with A. Van den Abbeele, funding NBB
- Pirke van Meurs*, 2023, Tilburg University, with Bart Dierynck
- Cara Zhang*, 2020, Tilburg University, KU Leuven, with Simon Dekeyser, FAR 153 K
- Viola Darmawan, 2018, KU Leuven with Kristof Stouthuysen, FAR, 196 K

Research Master Students – Tilburg University:

- Xinyu Zhang, 2013, with Bart Dierynck; PhD University of Texas at Austin
- Wenqian Hu, 2016, with Bart Dierynck; PhD Georgia Tech
- Ziqi Ma, 2022, with Ruidi Shang, PhD at the University of Cincinnati Carl H. Lindner

Committee Member/Examiner:

- Canberk Tunakan, University of Groningen, in progress, FAR funding
- Nela Milosevic, University of Belgrade, in progress
- Sara Bibler, VU Amsterdam, 2026
- Wim Maas, Tilburg University, 2025
- Wanqing Zhang, Tilburg University, 2025
- Zeng Yu, Tilburg University, 2024
- Jo Mentens, University of Antwerp, 2024
- Anil Kshatriya, UvA, 2024
- Martin Wiernsperger, WU Vienna, 2024
- Christian Peters, 2023
- Erin Roman, Vlerick Business School, 2023

- Elien Voermans, KU Leuven, 2022
- James Zhang, University of Groningen, 2022
- Tie Hien Tang, KU Leuven 2020
- Sophie Maussen, Ghent University 2020
- Irine Mostert, University of Groningen 2020
- Qinwei Chi, Jinan University, 2019
- Sander De Groote, KU Leuven 2019
- Dieter Smeulders, KU Leuven 2019
- Lu Yang, Maastricht University, 2018
- Tim Hermans, KU Leuven, 2018
- Ruidi Shang, University of Melbourne, 2017
- Christoph Feichter, Maastricht University 2016
- Bart Bruin, Free University Amsterdam 2016
- Katlijn Haesebrouck, KU Leuven 2016
- Chung-Yu Hung, Tilburg University 2015
- Samy Essa, Free University Amsterdam, 2014
- Karl Schuhmacher, University of Laussane, 2014
- Nathalie Beckers, KU Leuven, 2013
- Bart Dierynck, KU Leuven, 2011
- Peter Kroos, Tilburg University, 2009

Columns and practitioner's reports

- Cardinaels, E and C. Feichter. When your colleagues are also your rivals, the economist. [Link](#)
- Cardinaels, E. AI toepassen in accountancy is uiteindelijk ook mensenwerk. *De Accountant* [link](#)
- Cardinaels, E. R. Zhang, A. Sofla and S. Dekeyser. Practice Note: Workload allocation process within audit firms. *Foundation for Auditing Research*. [Link](#)
- Cardinaels, E., R. Zhang PhD. A. Sofla and S. Dekeyser. 2021. Literature review. Workload allocation process within audit firms. *Foundation for Auditing Research*.
- Cardinaels, E., J. Goris, E. Reusen and K. Stouthuysen. 2020. Practice note: Copycat behavior by junior auditors – The impact of their senior's working style and the role of promotion incentives. *Foundation for Auditing Research*. [Link](#)
- Cardinaels, E., J. Goris, E. Reusen and K. Stouthuysen. 2020. Literature Review: The impact of auditor interactions on audit quality. *Foundation for Auditing Research*. [Link](#)
- Cardinaels, E., S. Hollander and B. White. To Remove Corporate Bias, Let Algorithms Summarize Earnings. *Medium* [Link](#)
- Cardinaels, E. Zakkenvullen door commissarissen en bestuursvoorzitter doet bedrijf geen goed. *Mejudice* 30 March 2012; press attention in Dutch Newspapers and Radio
- Cardinaels, E. Beloon het team, niet de individuele medewerker, *Mejudice* 19 Apr 2011.
- Cardinaels, E. Nieuwe vormen van budgetteren moeten manipulatief gedrag van managers indammen. *Mejudice* 13 Oct. 2009 (interview CFO magazine).
- Cardinaels, E. Raad van toezicht van ziekenhuis, niet Balkenendenorm moet loon zorgdirecteur beteugelen. *Mejudice* 29 Aug. 2009; attention in Dutch Newspapers, Radio
- Cardinaels, E. Schaf de individuele bonus af. 13 Apr 2011 In: *Brabants Dagblad* (covered in Follow the Money).