

# Nicole Bastian Johnson

University of California, Berkeley  
Walter A. Haas School of Business  
545 Student Service Building # 1900  
Berkeley, CA 94720.  
Phone: 510-642-6590  
njohnson@haas.berkeley.edu

## Current Position

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2005-Present Assistant Professor, Walter A. Haas School of Business, University of California, Berkeley.

## Education

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

## Research

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**Current Research Interests:** Performance Measurement, Managerial Incentives, Transfer Pricing

### Refereed Publications:

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

### Working papers:

“Employee Stock Options and Future Firm Performance: Evidence From Option Repricings” (with R. Kasznik and D. Aboody) – *Conditionally accepted at the Journal of Accounting and Economics*

“Transfer Pricing with Unknown Costs and Market Demand” (with T. Pfeiffer)

“Cost Allocation for Capital Budgeting Decisions under Sequential Private Information” (with T. Pfeiffer and G. Schneider)

“Round Numbers and Security Returns” (with E. Johnson and D. Shanthikumar)

“Deferred Taxes in Residual Income Compensation Schemes”

## Work in Progress:

“Economic Profit Plans and Long-Run Firm Performance” (with S. Reichelstein)

“Investor Perceptions of Earnings Surprises around Round Benchmarks” (with D. Shanthikumar)

“Transfer Pricing, Investment and Outside Suppliers” (with S. Reichelstein and T. Baldenius)

## Non-Refereed Publications:

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

“Transfer Pricing at Timken: A Case Study” (with S. Reichelstein), Stanford Graduate School of Business Case Series.

## Invited Presentations

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- 2009 University of British Columbia
- 2008 University of North Carolina
- 2008 Brigham Young University Accounting Symposium
- 2008 Duke/UNC Fall Camp
- 2008 Stanford Accounting Summer Camp – Discussant
- 2008 University of Vienna
- 2008 New York University Accounting Summer Camp
- 2008 Rice University
- 2008 Arizona State University
- 2005 Columbia, Duke, Harvard, London Business School, Northwestern, University of Washington, U.C. Berkeley, UCLA, University of Minnesota, University of Texas, University of Utah, Yale
- 2005 *Review of Accounting Studies* Conference, Columbia University
- 2004 Brigham Young University Accounting Symposium
- 2003 London Business School Transatlantic Doctoral Conference

## Awards and Honors

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- Earl F. Cheit Outstanding Teaching Award, 2009
- Co-winner of RAST 2005 best paper award
- Junior Faculty Research Grant, U.C. Berkeley, 2005

## Teaching Experience

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- Haas School of Business, U.C. Berkeley
  - Introduction to Managerial Accounting, undergraduate core
  - Managerial Accounting, MBA elective
  - Contract Theory, PhD Course
  - Doctoral Pre-seminar Workshop Series
- Marriott School of Business, Brigham Young University
  - Financial and Managerial Accounting, undergraduate core

## Affiliations

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American Accounting Association

## Service

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Undergraduate Program Committee, Haas School of Business, 2007-present

Served on oral and/or reading committees for four PhD students

Junior Faculty Representative, Haas School of Business, 2007

xTax Case Competition Mentor, 2006

Moderator, Center for Financial Reporting and Management Annual Conference, 2005

Ad hoc reviewer:

Journal of Accounting and Economics

Review of Accounting Studies

Contemporary Accounting Research

Management Science

Research Policy

Journal of Economic Behavior and Organization

Board Member and Treasurer, San Francisco Chamber Orchestra, 2007-2009