

CAROLYN DELLER

The Wharton School
University of Pennsylvania
1311 Steinberg Hall – Dietrich Hall
3620 Locust Walk, Philadelphia, PA 19104

Phone: (215) 898-9263
cdeller@wharton.upenn.edu

ACADEMIC POSITIONS

The Wharton School, University of Pennsylvania
Assistant Professor of Accounting*
Lecturer of Accounting

Philadelphia, PA
July 2018 –
July 2017 – June 2018

**Department of Accounting and Business Information Systems,
The University of Melbourne**
Lecturer / Senior Tutor

Melbourne, Australia
2008-2010

EDUCATION

Harvard Business School

Doctor of Business Administration, Accounting and Management
*Dissertation: Identifying, Measuring, and Communicating Employee Fit
Through Formal Control Mechanisms: Evidence from the Field*

Boston, MA
March 2018

The Institute of Chartered Accountants in Australia

Graduate Diploma of Chartered Accounting
Merit in all five modules, best in Victoria in three modules, best in Australia
in one module, best in Victoria overall for the 2010/2011 year

Melbourne, Australia
June, 2011

The University of Melbourne
Bachelor of Commerce (Honors)
Concentration: Accounting
High distinction average

Melbourne, Australia
November, 2009

RESEARCH AND TEACHING INTERESTS

Research: Design and outcomes of management control systems (e.g., employee selection, incentive systems, employee evaluations) used to enhance employees' motivation, ability, and opportunity to reach their full potential

Teaching: Management accounting and control

* Note: Additional caregiver responsibilities from March 2020 – September 2020 as a result of the COVID-19 pandemic (~ 25 hours per week)

ACADEMIC PUBLICATIONS

Articles published in refereed journals

1. Deller, C., and T. Sandino. 2020. **Who Should Select New Employees, Headquarters or the Unit Manager? Consequences of Centralizing Hiring at a Retail Chain.** *The Accounting Review* 95(4): 173-198.
2. Deller, C., and T. Sandino. 2020. **Effects of a Tournament Incentive Plan Incorporating Managerial Discretion in a Geographically Dispersed Organization.** *Management Science* 66(2): 911-931.
3. Deller, C. 2019. **Reflections on Obtaining Archival Data from the Field.** *Journal of Financial Reporting* 4(1): 25-36.

WORKING PAPERS

4. Deller, C. 2020. **Beyond Performance: Does Assessed Potential Matter to Employees' Voluntary Departure Decisions?** (Previously titled: Beyond Performance: When Potential Matters to Employee Career Outcomes). *Under second round review.*
 - Best Dissertation Award: Management Accounting Section (2019)
5. Deller, C. and J. Michels. 2020. **The Effect of Weather on Subjective Performance Evaluation.**
6. Casas-Arce, P., C. Deller, F. A. Martinez-Jerez, and J. M. Narciso. 2020. **Knowing That You Know: Incentive Effects of Relative Performance Disclosure.** (Previously titled: Going Public: Employee Responses to Relative Performance Disclosure). *Revise and resubmit at Review of Accounting Studies.*
7. Deller, C., S. Gallani, and T. Sandino. 2020. **Using a 360-Degree Assessment System to Promote Core Values: A Field Experiment in a Retail Chain.**
8. Amiraslani, H., C. Deller, C. Ittner, and T. Keusch. 2020. **Board Risk Oversight and Environmental and Social Responsibility.**
9. Deller, C. and S. Gallino. 2020. **Pay for Quantity or Time? Implications for Work Speed and Quality.**

RESEARCH IN PROGRESS

10. Deller, C. and V. G. Narayanan. **Employee Decision Making and Strategy Implementation using the Balanced Scorecard.** (Preliminary data analysis complete)
11. Deller, C., H. Eyring, S. Li, and L. Stice-Lawrence. **Textual Performance Feedback and Management Control: Evidence from Patient Comments in Health Care.** (Data analysis phase)

12. Artz, M., C. Deller, and S. Sussek. **Peer Evaluation Systems.** (Data analysis phase)

INVITED PRESENTATIONS

- 2021 Erasmus Accounting Workshop (scheduled)
- 2020 University of Melbourne (deferred)
 Tuck School of Business, Dartmouth (deferred)
 Stanford University (to be rescheduled)
 CPMRE Research Symposium (discussant; to be rescheduled)
 MAS Doctoral Colloquium (on conducting archival field research)
- 2019 London Business School
 Cherry Blossom Conference, George Washington University
 Junior Accounting Faculty Conference, Columbia Business School
- 2018 Nick Dopuch Accounting Conference, Washington University in St. Louis
- 2017 University of California – Davis
 Arizona State University
 The Wharton School, University of Pennsylvania*
 University of Illinois at Urbana-Champaign*
 University of Southern California*
 Booth School of Business, University of Chicago*
 Emory University*
 INSEAD*
 Tulane University*
- 2016 University of Notre Dame*

* Job market presentations

INVITED CONFERENCE PRESENTATIONS BY PAPER

Effects of a Tournament Incentive Plan Incorporating Managerial Discretion in a Geographically Dispersed Organization (previously: Are Incentive Plans for Exemplary Employees Productive or Counterproductive?)
 MAS Mid-Year Meeting, Scottsdale, AZ, 2018^
 AAA Annual Meeting, New York, NY, 2016
 3rd AIMA World Conference on Management Accounting, Monterey Peninsula, CA, May 2016
 Consortium for Operational Excellence in Retailing, Harvard Business School, MA 2015^

Who Should Select New Employees, Headquarters or the Unit Manager? Consequences of Centralizing Hiring at a Retail Chain
 Workshop on Empirical Research in Operations Management, The Wharton School, University of Pennsylvania, PA, 2017
 Consortium for Operational Excellence in Retailing, The Wharton School, University of Pennsylvania, PA, 2016^
 MAS Mid-Year Meeting, Dallas, TX, 2016

Going Public: Employee Responses to Relative Performance Disclosure (previously: The Performance Effect of Ranking Disclosure in Relative Performance Compensation Schemes)
GLOBAL Management Accounting Research Symposium, Copenhagen, 2018^
13th Workshop on Accounting and Economics, Paris, 2018^
AAA Annual Meeting, New York, NY, 2016^
MAS Mid-Year Meeting, New Orleans, LA, 2013^

Beyond Performance: When Potential Matters to Employee Career Outcomes
Tilburg Accounting Spring Camp, Tilburg, The Netherlands, 2017
MAS Mid-Year Meeting, San Juan, Puerto Rico, 2017
AAA Annual Meeting, San Diego, CA, 2017

In Search of Organizational Alignment Using a 360-Degree Assessment System: Evidence from a Retail Chain
AIMA World Conference on Management Accounting, Monterey Peninsula, CA, May 2019^
AAA Annual Meeting, Washington DC, 2018
GLOBAL Management Accounting Research Symposium, Copenhagen, 2018^
MAS Mid-Year Meeting, Scottsdale, AZ, 2018^

The Effect of Weather on Subjective Performance Evaluation
MAS Mid-Year Meeting, Houston, TX, 2020

Board Risk Oversight and Environmental and Social Responsibility
Truvalue Labs Academic Roundtable, October 2020 (V)
12th Conference on New Directions in Management Accounting, December 2020 (V)^
MAS Mid-Year Meeting, 2021 (V)^

Pay for Quantity or Time? Implications for Work Speed and Quality
MAS Mid-Year Meeting, 2021 (V)

^ Presented by co-author
V: Held virtually

INVITED CONFERENCE DISCUSSIONS

Discussion of “A Holistic Framework for Effective Management Control Systems”, 2019 AAA Annual Meeting

Discussion of “Walking the Talk in Risk Management: A Complementarity Perspective on How Tone from the Top Influences Risk Awareness”, 2019 MAS Mid-Year Meeting

Discussion of “Do Managers Understand the Value of Their Discretionary Spending?”, 2018 AAA Annual Meeting

Discussion of “Capacity Changes, Soft and Hard, and Their Impact on the Financial Value of Continuous Improvement Activities”, 2018 MAS Mid-Year Meeting

Discussion of “Seeing Where You Stand: From Performance Feedback to Performance Transparency”, 2017 AAA Annual Meeting

Discussion of “Tainted Executives as Outside Directors”, 2017 AAA Annual Meeting

Discussion of “Do First Impressions Last? The Impact of Initial Assessments and Subsequent Performance on Promotion Decisions”, 2017 MAS Mid-Year Meeting

Discussion of “Engines, Brakes, or Cameras? Towards an Understanding of the Instrumental Sensitivity of Qualculative Practices and Their Absence in the Course of Complex Innovations”, 2016 AAA Annual Meeting

CONFERENCE ATTENDANCE

- 2021 MAS Mid-Year meeting (presenter)
- 2020 Review of Accounting Studies (invited participant); Tilburg Winter Camp (invited participant); JAE Conference (invited participant); Truvalue Labs Academic Roundtable; Junior Accounting Faculty Conference at Columbia Business School (invited participant); FARS Mid-Year meeting; MAS Doctoral Colloquium (presenter); MAS Mid-Year meeting (presenter)
- 2019 JAE Conference (invited participant); Nick Dopuch Conference (invited participant); Workshop on Empirical Research in Operations Management at Wharton (invited participant); AAA Annual Meeting (discussant, moderator); INSEAD Conference (invited participant); Consortium for Operational Excellence in Retailing at HBS (invited participant); Cherry Blossom Conference at George Washington University (presenter); Junior Accounting Faculty Conference at Columbia Business School (presenter); AAA New Faculty Consortium; MAS Mid-Year Meeting (discussant)
- 2018 Nick Dopuch Conference (presenter); RAST Conference (invited participant); Wharton People & Organizations Conference (invited participant); Workshop on Empirical Research in Operations Management at Wharton (invited participant); AAA Annual Meeting (presenter, discussant); MAS Mid-Year Meeting (discussant)
- 2017 JAE Conference (invited participant); Wharton People & Organizations Conference (invited participant); Workshop on Empirical Research in Operations Management at Wharton (presenter); AAA Annual Meeting (discussant, moderator); Tilburg Accounting Spring Camp (presenter); Wharton Accounting Spring Conference (invited participant); Consortium for Operational Excellence in Retailing at HBS (invited participant); MAS Mid-Year Meeting (presenter, discussant)
- 2016 Accounting PhD Rookie Recruiting and Research Camp (presenter); JAE Conference (invited participant); Notre Dame Department of Accountancy Fall Research Conference (invited participant); AAA Annual Meeting (presenter, discussant, moderator); GLOBAL Management Accounting Research Symposium at Michigan State University; HBS Information, Markets and Organizations Conference (invited participant); 3rd AIMA World Conference on Management Accounting (presenter); MAS Mid-Year Meeting (presenter)

- 2015 Consortium for Operational Excellence in Retailing at HBS (invited participant); AAA/Deloitte/J. Michael Cook Doctoral Consortium (invited participant); HBS Information, Markets and Organizations Conference (invited participant)
- 2014 HBS Information, Markets and Organizations Conference (invited participant); Consortium for Operational Excellence in Retailing at Wharton (invited participant); MAS Mid-Year Meeting and Doctoral Consortium
- 2013 GLOBAL Management Accounting Research Symposium at Michigan State University; HBS Information, Markets and Organizations Conference (invited participant); Consortium for Operational Excellence in Retailing at HBS (invited participant)
- 2012 AAA Annual Meeting; HBS Information, Markets and Organizations Conference (invited participant)
- 2010 AAA Annual Meeting; AFAANZ Conference (presenter)
- 2009 University of New South Wales National Honors Colloquium (presenter)

TEACHING EXPERIENCE

The Wharton School, University of Pennsylvania

Accounting 102 – Strategic Cost Analysis (*previously Managerial Accounting*) Spring: 2018-

Harvard Business School

Teaching Fellow– Executive Education Program 2014-2015
(for Professor Eugene Soltes)

Teaching Assistant – Designing Competitive Organizations, MBA Elective Curriculum Spring, 2014
(for Professor Bob Simons)

Teaching Assistant – Financial Reporting & Control, MBA Required Curriculum Fall, 2013
(for Professor Dennis Campbell)

Teaching Fellow – MBA Analytics Program 2013, 2014 (Summers)

Department of Accounting and Business Information Systems,

2008-2010

The University of Melbourne (Full-Time)

Lecturer / Subject Coordinator – 306-201 Cost Management

Senior Tutor – 306-201 Cost Management; 306-660 Accounting for Decision Making;
306-107 Accounting Reports & Analysis; 306-108 Accounting Transactions & Analysis

Department of Accounting and Business Information Systems,

2007

The University of Melbourne (Casual)

Casual Tutor – 306-107 Accounting Reports & Analysis; 306-108 Accounting Transactions & Analysis

SERVICE

External service

Ad hoc reviewer, journals:

Accounting, Organizations and Society
The Accounting Review
Contemporary Accounting Research
Journal of Management Accounting Research
Management Science
Organizational Behavior and Human Decision Processes
Review of Accounting Studies

Ad hoc reviewer, conferences:

AAA Annual Meeting, 2020, 2018, 2017, 2016.
 MAS Mid-Year Meeting, 2021, 2020, 2019, 2018, 2017.
 FARS Mid-Year Meeting, 2018.

Session moderator, conferences:

AAA Annual Meeting, 2019, 2017, 2016.

Best paper committee member:

MAS Mid-Year Meeting, 2021.

Internal Service

Member, Department Rookie Recruiting Committee	2019
Organizer, Department Junior Faculty & PhD Student Brown Bag Series	2019 –
Faculty Affiliate, Rodin College House	2019 –

OTHER PROFESSIONAL EXPERIENCE

KPMG	Melbourne, Australia
Senior Accountant	2010-2011
Private Enterprise Division, Tax & Accounting Group	
Assistant Accountant	2004-2006
Middle Market Advisory Division, Tax & Accounting Group	

AWARDS AND HONORS

- MAS Outstanding Reviewer Award, 2021 MAS Mid-Year Meeting
- Wharton Teaching Excellence Award, 2020
- MAS Outstanding Reviewer Award, 2020 Annual Meeting
- MAS Best Dissertation Award, 2019

- 2010/2011 Victoria Candidate of the Year, 2011, The Institute of Chartered Accountants in Australia (ICAA)
- Victoria Candidate of the Module and Pass with Merit, Ethics & Business Application Module, 2011, ICAA
- Student Speaker at Dean's Awards Night, 2010, The University of Melbourne
- Pass with Merit, Management Accounting & Analysis Module, 2010, ICAA
- Victoria Candidate of the Module and Pass with Merit, Taxation Module, 2010, ICAA
- Valedictorian, 2009, The University of Melbourne
- Pass with Merit, Audit & Assurance Module, 2009, ICAA
- National Candidate of the Module, Victoria Candidate of the Module and Pass with Merit, Financial Accounting & Reporting Module, 2008, ICAA
- Kinsman Studentship Award, 2010, The University of Melbourne
- Lou Goldberg Honours Prize in Accounting, 2009, The University of Melbourne
- Accounting & Business Information Systems Honours Medal, 2009, The University of Melbourne
- Sothertons Prize for Studies in Advanced Auditing & Assurance Services, 2008, The University of Melbourne
- Dean's Honours List for Outstanding Academic Achievement, 2006 / 2005 / 2004, The University of Melbourne
- CPA Australia Second Year Accounting Prize, 2006, The University of Melbourne
- Charles Sindrey Prize for Cost Management, 2006, The University of Melbourne

PROFESSIONAL MEMBERSHIPS AND ACTIVITIES

- Member, American Accounting Association (Management Accounting Section), 2012-to-date
- Member, Institute of Chartered Accountants in Australia, 2011-to-2014 (currently inactive)