

CAROLYN VICTORIA DELLER

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ACADEMIC POSITIONS

The Wharton School, University of Pennsylvania	Philadelphia, PA
Assistant Professor of Accounting	July 2018 –
<i>Clock extensions for birth of second child (May 2018), COVID-19 pandemic, and long-term medical condition (post-concussion syndrome)</i>	
Lecturer of Accounting	July 2017 – June 2018
Department of Accounting and Business Information Systems, The University of Melbourne	Melbourne, Australia
Lecturer	2010
Senior Tutor	2008 – 2009

EDUCATION

Harvard Business School	Boston, MA
Doctor of Business Administration, Accounting and Management	March 2018
<i>Dissertation: Identifying, Measuring, and Communicating Employee Fit Through Formal Control Mechanisms: Evidence from the Field</i>	
The Institute of Chartered Accountants in Australia	Melbourne, Australia
Graduate Diploma of Chartered Accounting	June, 2011
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	
The University of Melbourne	Melbourne, Australia
Bachelor of Commerce (Honors)	November, 2009
Concentration: Accounting	
High distinction average	

RESEARCH AND TEACHING INTERESTS

Research: Management control systems, especially those used by firms to manage their human capital or improve their environmental, social, and governance performance

Teaching: Management accounting and control

REFEREED PUBLICATIONS

1. Deller, C. 2023. "[Beyond Performance: Does Assessed Potential Matter to Employees' Voluntary Departure Decisions?](#)" *Journal of Accounting Research* 61(4): 981-1024 (lead article).
 - Best Dissertation Award, Management Accounting Section (2019)
2. Casas-Arce, P., C. Deller, F. A. Martinez-Jerez, and J. M. Narciso. 2021. "[Knowing That You Know: Incentive Effects of Relative Performance Disclosure](#)", *Review of Accounting Studies* 28(1): 91-125.
3. 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.
4. 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.
5. Deller, C. 2019. "[Reflections on Obtaining Archival Data from the Field](#)", *Journal of Financial Reporting* 4(1): 25-36.

WORKING PAPERS*

6. Amiraslani, H., C. Deller, C. Ittner, and T. Keusch. "Board Risk Oversight and Environmental and Social Performance." *Revising for third round submission.*
7. Deller, C. and J. Michels. "The Effect of Weather on Subjective Performance Evaluation." *Revising for second round submission.*
8. Deller, C. and S. Gallino. "Pay for Quantity or Time? Implications for Work Speed and Quality." *Revising for second round submission.*
9. Artz, M., C. Deller, and S. Leonelli. "You Rate Me and I'll Rate You: Mutual Rating Relationships in Multi-Rater Performance Evaluation Systems." *Under first round review.*
10. Deller, C., S. Gallani, and T. Sandino. "Promoting Core Values with a Values-based Performance Assessment System: A Natural Field Experiment in a Retail Chain."
11. Amiraslani, H., C. Deller, C. Ittner and T. Keusch. "Outside Directors and Board Risk Reporting."
12. Deller, C., H. Eyring, S. Li., and L. Stice-Lawrence. "Textual Feedback as a Control Mechanism: Evidence from Patient Comments."

* Author names are listed in alphabetical order.

INVITED PRESENTATIONS

- 2023 University of Chicago (deferred to 2024 due to ongoing health issue); INSEAD Accounting Symposium; University of Toronto (scheduled); Harvard Business School (scheduled)
- 2022 Stanford University; University of Utah; National University of Singapore
- 2021 EdukCircle International Convention on Business (Accounting and Finance); Cornell University; Erasmus Accounting Workshop
- 2020 University of Melbourne (declined due to COVID-19 pandemic); Tuck School of Business, Dartmouth (declined due to COVID-19 pandemic); Stanford University (rescheduled to 2022); MAS Doctoral Colloquium (speaker, *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; University of Pennsylvania; University of Illinois at Urbana-Champaign; University of Southern California; University of Chicago; Emory University; INSEAD; Tulane University
- 2016 University of Notre Dame

INVITED CONFERENCE PRESENTATIONS BY PAPER

Effects of a Tournament Incentive Plan Incorporating Managerial Discretion in a Geographically Dispersed Organization*

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

Knowing That You Know: Incentive Effects of Relative Performance Disclosure*

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: Does Assessed Potential Matter to Employees' Voluntary Departure Decisions*

Tilburg Accounting Spring Camp, Tilburg, The Netherlands, 2017
MAS Mid-Year Meeting, San Juan, Puerto Rico, 2017
AAA Annual Meeting, San Diego, CA, 2017

Promoting Core Values with a Values-based Performance Assessment System: A Natural Field Experiment in 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 Performance

MAS Mid-Year Meeting, 2021 (V)^
12th Conference on New Directions in Management Accounting, 2020 (V)^
Truvalue Labs Academic Roundtable, 2020 (V)

Pay for Quantity or Time? Implications for Work Speed and Quality

MAS Mid-Year Meeting, 2021 (V)

You Rate Me and I'll Rate You: Mutual Rating Relationships in Multi-Rater Performance Evaluation Systems*

GLOBAL Management Accounting Research Symposium, 2022 (V)
MAS Mid-Year Meeting, 2022 (V)
Hawaii Accounting Research Conference, 2022 (V)

Outside Directors and Board Risk Reporting

Hawaii Accounting Research Conference, 2022 (V)^

* May have been presented under a different title

^ Presented by co-author

V: Virtual

INVITED CONFERENCE DISCUSSIONS & PANELS

Discussion of "Sexism, Culture, and Firm Value: Evidence from the Harvey Weinstein Scandal and the #MeToo Movement", 2023 McGill Accounting Research Conference

Discussion of "Corporate Social Responsibility Committee: International Evidence", 2023 Nanyang Business School Accounting Conference (V)

Discussion of "The Long-Term Effects of Turnover: Evidence from College Football Head Coaches", 2022 AAA Annual Meeting

Discussion of “AI in Accounting: The Costs of Prediction Accuracy in Making Augmented Forecasting”, 2022 AAA Annual Meeting

Discussion of “Subordinates’ Task Performance When the Supervisor Works from Home”, 2022 Information, Markets, and Organizations Conference, Harvard Business School

Discussion of “Inclusive Managers”, 2022 Hawaii Accounting Research Conference (V)

Panelist, “Accessing the Field & Conducting Field Research”, 2021 CPMRE Field Research Symposium (V)

Discussion, 2020 CPMRE Research Symposium, cancelled due to COVID-19

Discussion of “Fostering Eco-Innovation: The Crucial Role of Management Controls”, 2020 New Directions in Management Accounting Conference

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 Qualitative Practices and Their Absence in the Course of Complex Innovations”, 2016 AAA Annual Meeting

V: Virtual

CONFERENCE ATTENDANCE

- 2023 JAE Conference (invited participant); INSEAD Accounting Symposium (presenter); 2023 Performance Management Field Research Symposium (invited participant); McGill Accounting Research Conference (discussant); Information, Markets, and Organizations Conference, Harvard Business School (invited participant); Kapnick Accounting Spring Conference, University of Michigan (invited participant); Nanyang Business School Accounting Conference (discussant); Third Labor and Accounting Group Conference (co-organizer, moderator); Junior Accounting Faculty Conference, Columbia Business School (invited participant); FARS Mid-Year Meeting
- 2022 Winter Warm-Up Conference, University of Miami (invited participant); JAE Conference (invited participant); Nick Dopuch Conference, Washington University (invited participant); AAA Annual Meeting (discussant); Information, Markets, and Organizations Conference, Harvard Business School (discussant); Emerging Management Accounting Scholars Symposium at UIUC (invited participant); Second Labor and Accounting Group Conference (co-organizer, moderator); Hawaii Accounting Research Conference (presenter, discussant, moderator); MAS Mid-Year Meeting (presenter, archival track chair)
- 2021 JAE Conference (invited participant); JAR Second Registered Reports Conference (invited participant); Stanford Summer Camp (invited participant); CPMRE Field Research Symposium (panelist); Erasmus Accounting Workshop (presenter); First Labor and Accounting Conference (co-organizer, moderator); MAS Mid-Year meeting (presenter)
- 2020 RAST Conference (invited participant); Tilburg Winter Camp (invited participant); JAE Conference (invited participant); Truvalue Labs Academic Roundtable (presenter); Junior Accounting Faculty Conference, 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, Washington University (invited participant); Workshop on Empirical Research in Operations Management at Wharton (invited participant); AAA Annual Meeting (discussant, moderator); INSEAD Accounting Symposium (invited participant); Consortium for Operational Excellence in Retailing at Harvard Business School (invited participant); Cherry Blossom Conference, George Washington University (presenter); Junior Accounting Faculty Conference, Columbia Business School (presenter); AAA New Faculty Consortium; MAS Mid-Year Meeting (discussant)
- 2018 Nick Dopuch Conference, University of Washington (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; Information, Markets and Organizations Conference, Harvard Business School (invited participant); 3rd AIMA World Conference on Management Accounting (presenter); MAS Mid-Year Meeting (presenter)
- 2015 Consortium for Operational Excellence in Retailing at Harvard Business School (invited participant); AAA/Deloitte/J. Michael Cook Doctoral Consortium (invited participant); Information, Markets and Organizations Conference, Harvard Business School (invited participant)
- 2014 Information, Markets and Organizations Conference, Harvard Business School (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; Information, Markets and Organizations Conference, Harvard Business School (invited participant); Consortium for Operational Excellence in Retailing at Harvard Business School (invited participant)
- 2012 AAA Annual Meeting; Information, Markets and Organizations Conference, Harvard Business School (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 –
 Spring 2022 (2 sections; standard teaching load)
 Spring 2021 (3 sections; standard teaching load)
 Spring 2020 (3 sections; standard teaching load)
 Spring 2019 (2 sections; standard teaching load less one section reduction for birth of child)
 Spring 2018 (2 sections; standard teaching load less one section reduction for first year teaching)

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,
The University of Melbourne (Full-Time)**

2008 – 2010

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,
The University of Melbourne (Casual)**

2007

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

SERVICE

External service

Ad hoc reviewer, journals:

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

Archival track co-chair:

MAS Mid-Year Meeting, 2023, 2022.

Ad hoc reviewer, conferences:

AAA Annual Meeting, 2020, 2018, 2017, 2016.
FARS Mid-Year Meeting, 2022, 2018.
MAS Mid-Year Meeting, 2024, 2021, 2020, 2019, 2018, 2017.
Hawaii Accounting Research Conference, 2024, 2022.

Session moderator, conferences:

Hawaii Accounting Research Conference, 2022.
Labor and Accounting Group Conference, 2023, 2022, 2021.
AAA Annual Meeting, 2019, 2017, 2016.

Best paper committee member:

MAS Mid-Year Meeting, 2021.

Founding member; conference committee, 2023, 2022, 2021:

Labor and Accounting Group

Internal Service

Reading Committee Member (Joseph Moran, 2023)	
Summer Paper Advisor (Joseph Moran, 2022)	
Co-Organizer, Department Seminar Series and Conference	2022 –
Organizer, Department Junior Faculty & PhD Student Brown Bag Series	2019 – 2022
Member, Department Rookie Recruiting Committee	2019, 2021
Faculty Affiliate, Rodin College House	2019 – 2021

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

- *Management Science* Excellence in Reviewing Award, 2023
- Dorinda and Mark Winkelman Distinguished Faculty Scholar, 2022-2023, 2023-2024
- MAS Best Early Career Researcher Award, 2022
- FARS Excellence in Reviewing Award, 2022 FARS Mid-Year Meeting
- Wharton Teaching Excellence Award, 2021, 2020
- MAS Outstanding Reviewer Award, 2021 MAS Mid-Year Meeting
- 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 –
- Member, Institute of Chartered Accountants in Australia, 2011 – 2014 (currently inactive)

PERSONAL INFORMATION

- Australian citizen
- US green card holder