CAROLYN DELLER

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

ACADEMIC POSITIONS

The Wharton School, University of Pennsylvania Assistant Professor of Accounting

Department of Accounting and Business Information Systems, The University of Melbourne Lecturer / Senior Tutor Phone: (215) 898-9263 Fax: (215) 573-2054 cdeller@wharton.upenn.edu

> Philadelphia, PA July 2017 –

> > Boston, MA

June, 2011

Melbourne, Australia 2008-2010

(March 2018, Expected)

Melbourne, Australia

Melbourne, Australia

November, 2009

EDUCATION

Harvard Business School Doctor of Business Administration, Accounting and Management

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

The University of Melbourne

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

RESEARCH AND TEACHING INTERESTS

Research: Design and outcomes of management control systems (including employee selection, incentive systems, employee evaluations, and feedback mechanisms) used to enhance the motivation and ability of employees to reach their full potential
 Teaching: Management accounting, financial accounting

WORKING PAPERS

"Who Should Select New Employees, the Head Office or the Unit Manager? Consequences of Centralizing Hiring at a Retail Chain" (with Tatiana Sandino)

- Under second round review at The Accounting Review

"Effects of a Tournament Incentive Plan Incorporating Objective and Subjective Criteria in a Geographically Dispersed Organization" (with Tatiana Sandino)

- Revising for resubmission

"Beyond Performance: When Potential Matters to Employee Career Outcomes" (job market paper)

"The Performance Effect of Ranking Disclosure in Relative Performance Compensation Schemes" (with Pablo Casas-Arce, F. Asís Martinez-Jerez, and José Manuel Narciso)

"In Search of Organizational Alignment Using a 360⁰ Assessment System: Evidence from a Retail Chain" (with Susanna Gallani and Tatiana Sandino)

WORK IN PROGRESS

"Employee Decision Making and Strategy Implementation using the Balanced Scorecard" (with V.G. Narayanan)

AWARDS AND HONORS

- 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

PRESENTATIONS BY PAPER

- 1. "Beyond Performance: When Potential Matters to Employee Career Outcomes"
 - Workshops at:
 - The Wharton School, University of Pennsylvania, February 2017
 - University of Illinois at Urbana-Champaign, February 2017
 - University of Southern California, February 2017
 - Booth School of Business, University of Chicago, February 2017
 - Emory University, January 2017
 - INSEAD, January 2017

- Tulane University, January 2017
- University of Notre Dame, December 2016
- Harvard Business School, September 2016
- American Accounting Association (AAA) Annual Meeting, San Diego, CA, August 2017
- Tilburg Accounting Spring Camp, Tilburg, The Netherlands, June 2017
- AAA Management Accounting Section Meeting, San Juan, Puerto Rico, January 2017
- Accounting PhD Rookie Recruiting and Research Camp, Miami, FL, December 2016
- 2. "Effects of a Tournament Incentive Plan Incorporating Objective and Subjective Criteria in a Geographically Dispersed Organization" [previously titled: "Are Incentive Plans for Exemplary Employees Productive or Counterproductive?"] (with Tatiana Sandino)
 - AAA Annual Meeting, New York, NY, August 2016
 - 3rd AIMA World Conference on Management Accounting, Monterey Peninsula, CA, May 2016 *Presented by coauthor at the following workshops and conferences:*
 - AAA Management Accounting Section Meeting, Scottsdale, AZ, January 2018 (scheduled)
 - Workshop at Maastricht University, November 2017
 - Workshop University of Amsterdam, November 2017
 - Workshop at University of Waterloo, December 2016
 - Workshop at INSEAD, May 2016
 - Information, Markets, and Organizations Conference, Harvard Business School, Boston, MA, June 2015
 - Consortium for Operational Excellence in Retailing, Harvard Business School, Boston, MA June 2015
- 3. "Who Should Select New Employees, the Head Office or the Unit Manager? Consequences of Centralizing Hiring at a Retail Chain" (with Tatiana Sandino)
 - Workshops at:
 - University of California Davis, November 2017
 - Arizona State University, October 2017
 - Workshop on Empirical Research in Operations Management, The Wharton School, University of Pennsylvania, Philadelphia, PA, September 2017
 - AAA Management Accounting Section Meeting, Dallas, TX, January 2016

Presented by coauthor at the following workshops and conferences:

- London Business School, October 2017
- Information, Markets, and Organizations Conference, Harvard Business School, Boston, MA, June 2016
- Consortium for Operational Excellence in Retailing, The Wharton School, University of Pennsylvania, Philadelphia, PA, June 2016
- 4. "In Search of Organizational Alignment Using a 360⁰ Assessment System: Evidence from a Retail Chain" (with Susanna Gallani and Tatiana Sandino)

Presented by coauthors at the following workshops and conferences:

• AAA – Management Accounting Section Meeting, Scottsdale, AZ, January 2018 (scheduled)

- 5. "The Performance Effect of Ranking Disclosure in Relative Performance Compensation Schemes" (with Pablo Casas-Arce, F. Asís Martinez-Jerez, and José Manuel Narciso) *Presented by* coauthors *at the following workshops and conferences:*
 - AAA Annual Meeting, New York, NY, August 2016
 - AAA Management Accounting Section Meeting, New Orleans, LA, January 2013
 - Harvard Business School, Boston, MA, October 2012

CONFERENCES ATTENDED

| Journal of Accounting & Economics Conference | Philadelphia, PA | November 2017 |
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| • Workshop on Empirical Research in Operations Management, The Wharton School | Philadelphia, PA | September 2017 |
| AAA-Annual Meeting | San Diego, CA | August 2017 |
| Tilburg Accounting Spring Camp | Tilburg, The Netherlands | June 2017 |
| Consortium for Operational Excellence in Retailing (COER), Harvard Business School | Boston, MA | May 2017 |
| • AAA-Management Accounting Section Meeting and Doctoral Consortium | San Juan, Puerto Rico | January 2017 |
| • Accounting PhD Rookie Recruiting and Research Camp | Miami, FL | December 2016 |
| • Journal of Accounting & Economics Conference | Cambridge, MA | November 2016 |
| • Department of Accountancy Fall Research Conference, University of Notre Dame | Notre Dame, IN | September 2016 |
| AAA-Annual Meeting | New York, NY | August 2016 |
| GLOBAL Management Accounting Research Symposium, Michigan State University | East Lansing, MI | June 2016 |
| Information, Markets and Organizations Conference, Harvard Business School | Boston, MA | June 2016 |
| • 3 rd AIMA World Conference on Management Accounting | Monterey Peninsula, CA | May 2016 |
| • AAA-Management Accounting Section Meeting and Doctoral Consortium | Dallas, TX | January 2016 |
| COER, Harvard Business School | Boston, MA | June 2016 |
| AAA/Deloitte/J. Michael Cook Doctoral Consortium | Westlake, TX | June 2015 |
| Information, Markets and Organizations Conference, Harvard Business School | Boston, MA | June 2015 |
| Information, Markets and Organizations Conference, Harvard Business School | Boston, MA | June 2014 |
| • COER, The Wharton School | Philadelphia, PA | May 2014 |
| • AAA-Management Accounting Section Meeting and Doctoral Consortium | Orlando, FL | January 2014 |

| • | GLOBAL Management Accounting Research | East Lansing, MI | June 2013 |
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| | Symposium, Michigan State University | | |
| • | Information, Markets and Organizations | Boston, MA | June 2013 |
| | Conference, Harvard Business School | | |
| • | COER, Harvard Business School | Boston, MA | May 2013 |
| • | AAA-Annual Meeting | Washington DC | August 2012 |
| • | Information, Markets and Organizations | Boston, MA | June 2012 |
| | Conference, Harvard Business School | | |
| • | AAA-Annual Meeting | San Francisco, CA | August 2010 |
| • | AFAANZ Conference | Auckland, New Zealand | July 2010 |
| • | National Honours Colloquium, | Sydney, Australia | August 2009 |
| | University of New South Wales | | |

TEACHING EXPERIENCE

| Harvard Business School Teaching Fellow– Executive Education Program (for Professor Eugene Soltes) | 2014-2015 |
|---|-------------------------------|
| Teaching Assistant – Designing Competitive Organizations, MBA Elective Currie (for Professor Bob Simons) | culum Spring, 2014 |
| Teaching Assistant – Financial Reporting & Control, MBA Required Curriculum (for Professor Dennis Campbell) | Fall, 2013 |
| Teaching Fellow – MBA Analytics Program | 2013, 2014 (Summers) |
| Department of Accounting and Business Information Systems, The University of Melbourne (Full-Time) Lecturer / Subject Coordinator – 306-201 Cost Management Senior Tutor – 306-201 Cost Management; 306-660 Accounting for Decision Ma | 2008-2010 |
| 306-107 Accounting Reports & Analysis; 306-108 Accounting Transactions & A | |
| Department of Accounting and Business Information Systems, The University of Melbourne (Casual) Casual Tutor – 306-107 Accounting Reports & Analysis; 306-108 Accounting Tr | 2007 ansactions & Analysis |

SERVICE

- Ad hoc reviewer for *The Accounting Review*
- Reviewer, 2018 FARS Mid-Year Meeting
- Reviewer and discussant (scheduled), 2018 MAS Mid-Year Meeting
- Reviewer, moderator and discussant, 2017 AAA-Annual Meeting
- Reviewer and discussant, 2017 MAS Mid-Year Meeting
- Reviewer, moderator and discussant, 2016 AAA-Annual Meeting

OTHER PROFESSIONAL EXPERIENCE

KPMG

Senior Accountant Private Enterprise Division, Tax & Accounting Group

Assistant Accountant Middle Market Advisory Division, Tax & Accounting Group

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)

REFERENCES

Tatiana Sandino

Associate Professor Accounting & Management Harvard Business School Morgan Hall 367 Soldiers Field Road Boston, MA 02163 (617) 495-0625 tsandino@hbs.edu

Robert (Bob) Simons

Professor Accounting & Management Harvard Business School Morgan Hall 371 Soldiers Field Road Boston, MA 02163 (617) 495-6757 rsimons@hbs.edu

Dennis Campbell

Professor and Unit Head Accounting & Management Harvard Business School Morgan Hall 391 Soldiers Field Road Boston, MA 02163 (617) 495-1797 dcampbell@hbs.edu

Eugene Soltes

Associate Professor Accounting & Management Harvard Business School Morgan Hall 365 Soldiers Field Road Boston, MA 02163 (617) 495-6480 esoltes@hbs.edu Melbourne, Australia 2010-2011

2004-2006