

# CAROLYN DELLER

The Wharton School  
University of Pennsylvania  
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## ACADEMIC POSITIONS

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**The Wharton School, University of Pennsylvania** Philadelphia, PA  
Assistant Professor of Accounting July 2018 –  
Lecturer of Accounting July 2017 – June 2018

**Department of Accounting and Business Information Systems,  
The University of Melbourne** Melbourne, Australia  
Lecturer / Senior Tutor 2008-2010

## EDUCATION

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**Harvard Business School** Boston, MA  
Doctor of Business Administration, Accounting and Management March 2018  
*Dissertation: Identifying, Measuring, and Communicating Employee Fit  
Through Formal Control Mechanisms: Evidence from the Field*

**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

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Research: Design and outcomes of management control systems – including employee selection, incentive systems, employee evaluations, and feedback mechanisms – used to enhance employees' motivation, ability and opportunity to reach their full potential

Teaching: Management accounting and control

## ACADEMIC PUBLICATIONS

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Articles published in refereed journals

1. Deller, C., and T. Sandino. 2019. **Effects of a Tournament Incentive Plan Incorporating Managerial Discretion in a Geographically Dispersed Organization.** *Management Science*, *Forthcoming*.

2. Deller, C., and T. Sandino. 2019. **Who Should Select New Employees, Headquarters or the Unit Manager? Consequences of Centralizing Hiring at a Retail Chain.** *The Accounting Review*, *Forthcoming*.
3. Deller, C. 2019. **Reflections on Obtaining Archival Data from the Field.** *Journal of Financial Reporting* 4(1): 25-36.

## **WORKING PAPERS**

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4. Deller, C. and J. Michels. 2019. **The Effect of Weather on Subjective Performance Evaluation.**
5. Casas-Arce, P., C. Deller, F. A. Martinez-Jerez, and J. M. Narciso. 2019. **Going Public: Employee Responses to Relative Performance Disclosure.**
6. Deller, C., S. Gallani, and T. Sandino. 2019. **In Search of Organizational Alignment Using a 360-Degree Assessment System: Evidence from a Retail Chain.**
7. Deller, C. 2018. **Beyond Performance: When Potential Matters to Employee Career Outcomes.**  
- Best Dissertation Award: Management Accounting Section (2019)

## **RESEARCH IN PROGRESS**

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8. Deller, C. and V. G. Narayanan. **Employee Decision Making and Strategy Implementation using the Balanced Scorecard.** (*Preliminary data analysis complete*)
9. Deller, C. and S. Gallino. **Contract Design and Work Quality.** (*Data analysis phase*)

## **INVITED PRESENTATIONS**

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- 2020 Stanford University  
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**

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**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

3<sup>rd</sup> 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 in Geographically Dispersed Organizations: 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^

13<sup>th</sup> 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

**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^

^ Presented by co-author

## **INVITED CONFERENCE DISCUSSIONS**

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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**

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- 2019 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); 3<sup>rd</sup> 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

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### **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, 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**

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Ad hoc reviewer, journals:

*The Accounting Review*  
*Organizational Behavior and Human Decision Processes*

Ad hoc reviewer, conferences:

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

Session moderator, conferences:

AAA Annual Meeting, 2019, 2017, 2016.

Faculty Affiliate, Rodin College House at the University of Pennsylvania  
Spring 2019-

## **OTHER PROFESSIONAL EXPERIENCE**

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### **KPMG**

Senior Accountant  
Private Enterprise Division, Tax & Accounting Group

Melbourne, Australia  
2010-2011

Assistant Accountant  
Middle Market Advisory Division, Tax & Accounting Group

2004-2006

## **AWARDS AND HONORS**

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- 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)