

# CAROLYN DELLER

The Wharton School  
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## ACADEMIC POSITIONS

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

**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, Expected)

**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 the motivation and ability of employees to reach their full potential

Teaching: Management accounting, financial accounting

## WORKING PAPERS

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“Who Should Select New Employees, the Head Office or the Unit Manager? Consequences of Centralizing Hiring at a Retail Chain” (with Tatiana Sandino)  
- Revise and resubmit at *The Accounting Review*

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

“Tournament Incentive Plans Incorporating Objective and Subjective Criteria: Implications for a Geographically Dispersed Organization” (with Tatiana Sandino)

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

## **WORK IN PROGRESS**

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“Implementing Core Values Through a 360-Degree Feedback System” (with Susanna Gallani and Tatiana Sandino)

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

## **AWARDS AND HONORS**

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- 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**

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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

## **PRESENTATIONS BY PAPER (Continued)**

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- American Accounting Association (AAA) – Annual Meeting, San Diego, CA, August 2017 (Scheduled)
  - 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. “Tournament Incentive Plans Incorporating Objective and Subjective Criteria: Implications for 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
  - 3<sup>rd</sup> AIMA World Conference on Management Accounting, Monterey Peninsula, CA, May 2016
- Presented by coauthor at the following workshops and conferences:*
- Workshop at University of Waterloo, Waterloo, Canada, December 2016
  - Workshop at INSEAD, Fontainebleau, France, 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)
- AAA – Management Accounting Section Meeting, Dallas, TX, January 2016
- Presented by coauthor at the following conferences:*
- 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. “The Performance Effect of Ranking Disclosure in Relative Performance Compensation Schemes” (with Pablo Casas-Arce, F. Asís Martínez-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**

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| • Tilburg Accounting Spring Camp   | Tilburg, The Netherlands | June 2017 |
| • Consortium for Operational Excellence in Retailing (COER), Harvard Business School | Boston, MA               | May 2017  |

**CONFERENCES ATTENDED (Continued)**


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• 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 <sup>rd</sup> 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, Wharton	Philadelphia, PA	May 2014
• AAA-Management Accounting Section Meeting and Doctoral Consortium	Orlando, FL	January 2014
• GLOBAL Management Accounting Research Symposium, Michigan State University	East Lansing, MI	June 2013
• Information, Markets and Organizations Conference, Harvard Business School	Boston, MA	June 2013
• COER, Harvard Business School	Boston, MA	May 2013
• AAA-Annual Meeting	Washington DC	August 2012
• Information, Markets and Organizations Conference, Harvard Business School	Boston, MA	June 2012
• AAA-Annual Meeting	San Francisco, CA	August 2010
• AFAANZ Conference	Auckland, New Zealand	July 2010
• National Honours Colloquium, University of New South Wales	Sydney, Australia	August 2009

## TEACHING EXPERIENCE

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### 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 for *The Accounting Review*
- Reviewer, moderator and discussant, 2017 AAA-Annual Meeting (scheduled)
- Reviewer and discussant, 2017 MAS Mid-Year Meeting
- Reviewer, moderator and discussant, 2016 AAA-Annual Meeting

## OTHER PROFESSIONAL EXPERIENCE

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### KPMG

Senior Accountant Melbourne, Australia  
2010-2011  
Private Enterprise Division, Tax & Accounting Group

Assistant Accountant 2004-2006  
Middle Market Advisory Division, Tax & Accounting Group

## PROFESSIONAL MEMBERSHIPS AND ACTIVITIES

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

## REFERENCES

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**Tatiana Sandino**

Associate Professor  
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