

KARL SCHUHMACHER

Goizueta Business School
Emory University
1300 Clifton Road
Atlanta, GA 30322

Email: kschuhm@emory.edu
Office Phone: (404) 727-9043
Office Fax: (404) 727-6313

Last updated: November 2, 2023

ACADEMIC POSITIONS

EMORY UNIVERSITY	ASSISTANT PROFESSOR OF ACCOUNTING	2016 - Present
EMORY UNIVERSITY	VISITING RESEARCH SCHOLAR / ADJ. ASS. PROF.	2015 - 2016
UNIVERSITY OF PENNSYLVANIA	VISITING RESEARCH SCHOLAR	2014 - 2015

EDUCATION

UNIVERSITY OF LAUSANNE (CH)	PH.D., MANAGEMENT (Focus: Managerial Accounting)	2014
UNIVERSITY OF MANNHEIM (GER)	DIPLOM-KAUFMANN, BUSINESS ADMINISTRATION	2009

RESEARCH INTERESTS

Incentives, extrinsic and intrinsic motivation, performance measurement, performance evaluation, cost system design and accuracy, information aggregation.

PUBLICATIONS

-
- SCHUHMACHER, K. and M. BURKERT. 2022. Time is relative: How framing of time estimation affects the accuracy of cost information. *Management Science*, 68 (7): 5493 - 5513.
- SCHUHMACHER, K., K. L. TOWRY, and J. T. ZUREICH. 2022. Leading by example in socially driven organizations: The effect of transparent leader compensation contracts on following. *The Accounting Review*, 97 (3): 373 - 393.
- BURKERT, M., F. M. FISCHER, F. HOOS, and K. SCHUHMACHER. 2017. The relationship between lack of controllability and proactive work behavior: An empirical analysis of competing theoretical explanations. *Accounting and Business Research*, 47 (2): 144 - 171.
- BARROSO, R., M. BURKERT, A. DÁVILA, D. OYON, and K. SCHUHMACHER. 2016. The moderating role of performance measurement system sophistication on the relationships between internal value drivers and performance. *Comptabilité - Contrôle - Audit*, 22 (2): 39 - 75.

OTHER PUBLICATION(S)

-
- BURKERT, M. and K. SCHUHMACHER. 2012. Review of *Management Accounting Research*, M. G. Abdel-Kader, Palgrave Macmillan, Hampshire (2011). *The International Journal of Accounting*, 47 (3): 401 - 404.

WORKING PAPERS

GRIEDER, M. and K. SCHUHMACHER: Use and design of peer evaluations for bonus allocations. (R&R at *Journal of Accounting Research*)

SAMET, J., K. SCHUHMACHER, K. TOWRY, and J. ZUREICH. Reciprocity over time: Do employees respond more to kind or unkind controls? (Under review at *Contemporary Accounting Research*)

SCHUHMACHER, K., M. BURKERT, and J. ZUREICH. Aggregation bias: An explanation for cost over-runs.

SCHUHMACHER, K. Activity-based costing [ABC]: A comparison of design choices in conventional ABC and time-driven ABC.

WORK IN PROGRESS

GRIEDER, M., J. SCHMITZ, K. SCHUHMACHER, and C. ZEHNDER: The effect of inequality on resource depletion.

GUNNELL, H. and K. SCHUHMACHER: Reporting identity characteristics of the workforce: How employee identity affects perceptions of different benchmarks and management's intentions.

GUNNELL, H., K. SCHUHMACHER, and K. L. TOWRY: Pay raise framing and the perpetuation of pay disparities.

PRESENTATIONS

MANAGEMENT ACCOUNTING SECTION MIDYEAR MEETING	Conference	2023
GEORGIA STATE	Workshop	2022
NANYANG TECHNOLOGICAL UNIVERSITY	Workshop	2021
NEW DIRECTIONS IN MANAGEMENT ACCOUNTING	Conference	2020
TILBURG UNIVERSITY	Workshop	2020
PERFORMANCE MEASUREMENT AND MANAGEMENT CONTROL, EUROPEAN NETWORK OF EXPERIMENTAL ACCOUNTING RESEARCH	Conferences	2019
GEORGIA STATE, GEORGIA TECH, UNIVERSITY OF FRIBOURG (CH)	Workshops	2018
MANAGEMENT ACCOUNTING SECTION MIDYEAR MEETING	Conference	2017
CHAPMAN UNIVERSITY, MAASTRICHT UNIVERSITY (NL), MICHIGAN STATE UNIVERSITY	Workshops	2017
AMERICAN ACCOUNTING ASSOCIATION ANNUAL MEETING	Conference	2016
EMORY UNIVERSITY, HEC PARIS, UNIVERSITY OF SOUTH CAROLINA	Workshops	2016
CORNELL UNIVERSITY, QUEENS UNIVERSITY	Workshops	2015
TILBURG UNIVERSITY, UNIVERSITY OF PENNSYLVANIA	Workshops	2014
MANAGEMENT ACCOUNTING SECTION MIDYEAR MEETING	Conference	2014

EXTERNAL RESEARCH FUNDING

CAREER	SWISS NATIONAL SCIENCE FOUNDATION, Early.Postdoc Mobility Grant - TITLE: Subjectivity in Performance Evaluations (http://p3.snf.ch/project-155482)	2014/08 - 2016/01
PROJECT	SWISS NATIONAL SCIENCE FOUNDATION, Project Funding (with M. Burkert) - TITLE: Cost Systems: Uncertainty and its Effects (http://p3.snf.ch/project-140612)	2012/04 - 2014/03

AD-HOC REVIEWER AND MEMBERSHIPS

THE ACCOUNTING REVIEW; JOURNAL OF ACCOUNTING RESEARCH; CONTEMPORARY ACCOUNTING RESEARCH;
ACCOUNTING, ORGANIZATIONS AND SOCIETY; JOURNAL OF MANAGEMENT ACCOUNTING RESEARCH;
MANAGEMENT SCIENCE; PRODUCTION AND OPERATIONS MANAGEMENT; BEHAVIORAL RESEARCH IN
ACCOUNTING; ADVANCES IN MANAGEMENT ACCOUNTING; JOURNAL OF BUSINESS ECONOMICS
AMERICAN ACCOUNTING ASSOCIATION, EUROPEAN ACCOUNTING ASSOCIATION

TEACHING

MANAGERIAL ACCOUNTING - Average Rating 2023: 4.8 (out of 5.0) - Average Rating 2022: 4.8 (out of 5.0) - Average Rating 2021: 4.7 (out of 5.0) - Teaching Excellence Award (Best Classic Educator) - Average Rating 2019: 4.6 (out of 5.0) - Average Rating 2018: 4.6 (out of 5.0) - Average Rating 2017: 4.4 (out of 5.0) - Teaching Excellence Award (Best New Educator) - Average Rating 2016: 3.9 (out of 5.0)	Full-Time MBA	EMORY UNIVERSITY	2016–2022 (Spring)
MANAGERIAL ACCOUNTING - Average Rating 2020: 4.0 (out of 5.0)	Evening MBA	EMORY UNIVERSITY	2020 (Summer)
BUSINESS EXPERIMENTATION - Average Rating 2017: 4.8 (out of 5.0)	Exec. Education	EMORY UNIVERSITY	2017–2018 (Summer)
MANAGEMENT CONTROL SYSTEMS - Average Rating 2013: 4.4 (out of 5.0)	Master Program	UNIVERSITY OF LAUSANNE	2013 (Fall)

FELLOWSHIPS

ONLINE SCHOLARSHIP, E-FELLOWS.NET	2009/12 - 2013/01
KLAUS MURMANN GRADUATE FELLOWSHIP, STIFTUNG DER DEUTSCHEN WIRTSCHAFT	2006/11 - 2009/07

PROFESSIONAL EXPERIENCE

INTERNSHIP	GOLDMAN SACHS ASSET MANAGEMENT	Frankfurt, Germany	2008/06 - 2008/09
INTERNSHIP	DETECON AL SAUDIA CO. LTD.	Riyadh, Saudi Arabia	2005/08 - 2005/09
CIVILIAN SERVICE	KINDER- AND JUGENDHAUS DURLACH	Karlsruhe, Germany	2003/10 - 2004/07

LANGUAGES

GERMAN: First language
ENGLISH: Fluent
FRENCH: Fluent
LATIN: Magnum Latinum