

KARL SCHUHMACHER

VON ALLMEN SCHOOL OF ACCOUNTANCY
GATTON COLLEGE OF BUSINESS AND ECONOMICS
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UNIVERSITY OF KENTUCKY

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(Updated: September 1, 2026)

ACADEMIC POSITIONS

UNIVERSITY OF KENTUCKY	ASSISTANT PROFESSOR OF ACCOUNTING	2026 - Present
EMORY UNIVERSITY	ASSISTANT PROFESSOR OF ACCOUNTING	2016 - 2026
	VISITING SCHOLAR / ADJUNCT ASSISTANT PROFESSOR	2015 - 2016
UNIVERSITY OF PENNSYLVANIA	VISITING SCHOLAR	2014 - 2015

EDUCATION

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

RESEARCH INTERESTS

Performance measurement, performance evaluation, incentive compensation, cost system design and accuracy, information aggregation.

PUBLICATIONS

- GUNNELL, H., K. SCHUHMACHER, and K. TOWRY. Un-nudging pay gaps: The role of pay raise budget framing. *The Accounting Review*, 101 (2): 281 - 311. [\[DOI\]](#)
- GRIEDER, M. and K. SCHUHMACHER. 2025. Use and design of peer evaluations for bonus allocations. *Journal of Accounting Research*, 63 (5): 2229 - 2268. [\[DOI\]](#)
- SAMET, J., K. SCHUHMACHER, K. TOWRY, and J. ZUREICH. 2025. Reciprocity over time: Do employees respond more to kind or unkind controls? *Contemporary Accounting Research*, 45 (2): 1490 - 1520. [\[DOI\]](#)
- 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. [\[DOI\]](#)
- SCHUHMACHER, K., K. TOWRY, and J. 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. [\[DOI\]](#)
- BURKERT, M., F. 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. [\[DOI\]](#)
- 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. [\[DOI\]](#)

WORKING PAPERS

SCHUHMACHER, K., J. ZUREICH, and M. BURKERT. Aggregation fallacy: An explanation for systematic forecast bias. (Revise and Resubmit at *The Accounting Review*) [SSRN]

SCHUHMACHER, K. and M. WIERNSPERGER. Reward allocations in teams: When decision autonomy helps and when it hurts. (Preparing for submission to *Journal of Accounting and Economics*) [SSRN]

SCHUHMACHER, K. Activity-based costing [ABC]: A comparison of conventional ABC and time-driven ABC. (Preparing for submission) to *Journal of Management Accounting Research*) [SSRN]

WORK IN PROGRESS

ANDREJKOW, J., K. SCHUHMACHER and K. VEENSTRA. The tipping service puzzle: Experimental evidence.

SCHUHMACHER, K. When future potential becomes a channel for bias.

SCHUHMACHER, K. The black box of discretionary bonuses: Transforming uncertainty into ambiguity.

NON-PEER REVIEWED PUBLICATION

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.

WORKSHOP PRESENTATIONS

UNIVERSITY OF WATERLOO	2027 (sched.)	NANYANG TECHNOLOGICAL UNIVERSITY	2021
COLORADO STATE UNIVERSITY	2026 (sched.)	TILBURG UNIVERSITY	2020, 2014
ESSEC BUSINESS SCHOOL	2026 (sched.)	GEORGIA INSTITUTE OF TECHNOLOGY	2018
ERASMUS UNIVERSITY ROTTERDAM	2026	UNIVERSITY OF FRIBOURG	2018
VRIJE UNIVERSITEIT AMSTERDAM	2026	CHAPMAN UNIVERSITY	2017
RADBOD UNIVERSITY	2026	MAASTRICHT UNIVERSITY	2017
UNIVERSITY OF LAUSANNE	2026	MICHIGAN STATE UNIVERSITY	2017
UNIVERSITY OF KENTUCKY	2025	EMORY UNIVERSITY	2016, 2015
LEHIGH UNIVERSITY	2025	HEC PARIS	2016
UNIVERSITY OF ARIZONA	2025	CORNELL UNIVERSITY	2015
UTAH STATE UNIVERSITY	2024	UNIVERSITY OF BERN	2015
UNIVERSITY OF SOUTH CAROLINA	2024, 2016	QUEENS UNIVERSITY	2015
INDIANA UNIVERSITY	2023	UNIVERSITY OF PENNSYLVANIA	2014
GEORGIA STATE UNIVERSITY	2022, 2018		

REFEREED CONFERENCE PARTICIPATION (* presented by co-author)

AMERICAN ACCOUNTING ASSOCIATION [AAA] MANAGEMENT ACCOUNTING Section [MAS] Midyear Meeting	2026*, 2024*, 2023, 2021*, 2019*, 2017, 2014
AAA GLOBAL CONNECT MEETING (formerly ANNUAL MEETING)	2026, 2023, 2016, 2012
UTAH WINTER ACCOUNTING CONFERENCE	2026*

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REFEREED CONFERENCE PARTICIPATION [*CONTINUED*]

ANNUAL CONFERENCE OF THE ACCOUNTING AND ECONOMICS SOCIETY	2026
AAA ACCOUNTING BEHAVIOR AND ORGANIZATIONS RESEARCH CONFERENCE	2025*, 2023*, 2020*
SOUTHEAST SUMMER ACCOUNTING RESEARCH CONFERENCE	2025, 2023
CONFERENCE ON NEW DIRECTIONS IN MANAGEMENT ACCOUNTING	2024, 2020
EUROPEAN NETWORK OF EXPERIMENTAL ACCOUNTING RESEARCH CONFERENCE	2024*, 2019
INSTITUTIONAL AND ORGANIZATIONAL ECONOMICS ACADEMY	2024*
CONFERENCE ON PERFORMANCE MEASUREMENT AND CONTROL	2023*, 2019, 2013
PALMETTO SYMPOSIUM ON EXPERIMENTAL ACCOUNTING RESEARCH	2021*
MONASH FORUM OF MANAGEMENT ACCOUNTING	2020*
ANNUAL CONFERENCE FOR MANAGERIAL ACCOUNTING RESEARCH	2014
EUROPEAN ACCOUNTING ASSOCIATION ANNUAL CONGRESS, DOCTORAL COLLOQUIUM	2013

INVITED PARTICIPATION († indicates participation beyond attendance)

EXPERIMENTAL ACCOUNTING DOCTORAL SYMPOSIUM (†invited speaker)	2027†(sched.), 2026
CARNEGIE MELLON UNIVERSITY ACCOUNTING MINI-CONFERENCE (†invited discussant)	2026†
COLUMBIA MANAGEMENT ACCOUNTING CONFERENCE	2026, 2025, 2024
EMERGING MANAGEMENT ACCOUNTING SCHOLARS SYMPOSIUM	2026, 2024, 2022
MAS MIDYEAR MEETING DOCTORAL COLLOQUIUM (†presenter, panelist)	2026†, 2024†, 2017†
ACCOUNTING AND ECONOMICS SOCIETY ANNUAL CONFERENCE (†invited discussant)	2025†, 2024†
PALMETTO SYMPOSIUM ON EXPERIMENTAL ACCOUNTING RESEARCH	2025, 2023, 2021
mEMORY ACCOUNTING RESEARCH CONFERENCE (†presenter)	2025†, 2019
ACCOUNTING AND ECONOMICS SOCIETY WEBINAR (†presenter)	2025†
PERFORMANCE MANAGEMENT FIELD RESEARCH SYMPOSIUM	2023
GOIZUETA BUSINESS EXPERIMENTATION SYMPOSIUM (†moderator)	2018†
JOURNAL OF ACCOUNTING AND ECONOMICS CONFERENCE	2014

AWARDS, HONORS, AND GRANTS

MBA TEACHING EXCELLENCE AWARD (BEST CLASSIC EDUCATOR), GOIZUETA BUSINESS SCHOOL	2022
MBA TEACHING EXCELLENCE AWARD (BEST NEW EDUCATOR), GOIZUETA BUSINESS SCHOOL	2018
GOIZUETA CREATIVITY & INNOVATION FUND, GOIZUETA BUSINESS SCHOOL AMOUNT: USD 30,000 - 40,000 (Conference on Business Experimentation)	2017
AD-HOC RESEARCH FUNDING, GOIZUETA BUSINESS SCHOOL TOTAL AMOUNT: USD 20,842	2023, 2018, 2017
EARLY POSTDOC.MOBILITY GRANT, SWISS NATIONAL SCIENCE FOUNDATION AMOUNT: CHF 92,155 (http://p3.snf.ch/project-155482)	2014/08 - 2016/01
PROJECT FUNDING, SWISS NATIONAL SCIENCE FOUNDATION AMOUNT: CHF 29,250 (http://p3.snf.ch/project-140612)	2012/04 - 2014/03
KLAUS MURMANN FELLOWSHIP, FOUNDATION OF THE GERMAN ECONOMY	2006/11 - 2009/07

ADVISING

DISSERTATION COMMITTEE, Hayden Gunnell (placement: University of Texas, Austin)	2025
DISSERTATION COMMITTEE, Jacob Zureich (placement: Tilburg University, Netherlands)	2020
DISSERTATION COMMITTEE, Myrna Modolon Lima	2028 (exp.)
ORAL EXAM COMMITTEE, Ewelina Forker (placement: University of Wisconsin, Madison)	2023
ORAL EXAM COMMITTEE, Jen Choi (placement: University of Michigan, Ann Arbor)	2022

TEACHING

MANAGERIAL ACCOUNTING	Full-Time MBA	EMORY UNIVERSITY	Spring, 2016 - 2026
- Rating (last five years, out of 5.0): 4.8 (2022 & 2023), 4.4 (2024), 4.5 (2025), and 4.1 (2026)			(except 2020)
STRATEGIC COST MANAGEMENT	BBA / MPA	EMORY UNIVERSITY	Spring, 2024 - 2026
- Rating (out of 5.0): 4.6 (2024), 4.5 (2025), and 4.6 (2026)			
MANAGERIAL ACCOUNTING	Evening MBA	EMORY UNIVERSITY	Summer, 2020
BUSINESS EXPERIMENTATION	Executive Education	EMORY UNIVERSITY	Summer, 2017 - 2018
MANAGEMENT CONTROL SYSTEMS	Masters Program	UNIVERSITY OF LAUSANNE	Fall, 2013

UNIVERSITY SERVICE

VON ALLMEN SCHOOL RESEARCH ENGAGEMENT COMMITTEE, committee member	2026 - present
VON ALLMEN SCHOOL UNDERGRADUATE STUDIES COMMITTEE, committee member	2026 - present
GOIZUETA ACCOUNTING AREA PH.D. PROFESSIONALISM SEMINAR, coordinator	2019 - 2021, 2023 - 2026
GOIZUETA ACCOUNTING AREA HIGHTOWER WORKSHOP SERIES, coordinator	2021 - 2023
GOIZUETA RED CROSS BLOOD DRIVE (in memory of T. Rodgers), initiator and co-organizer	2021
GOIZUETA BUSINESS EXPERIMENTATION SYMPOSIUM, initiator and co-organizer	2018
GOIZUETA IMPACT, showcase judge and reality check panelist	2017 - 2026
GOIZUETA BEHAVIORAL LABORATORY COORDINATOR SEARCH, faculty interviewer	2025, 2022, 2019
GOIZUETA NEW FACULTY MENTOR	2025, 2017
GOIZUETA STUDENT CLUB LOGOFF, faculty advisor	2024
GOIZUETA DIRECTED MBA STUDY (student: Peter Danis), faculty advisor	2022
GOIZUETA DEAN SEARCH, faculty interviewer	2021
HEC LAUSANNE FACULTY COUNCIL, Ph.D student body representative	2012 - 2014
HEC LAUSANNE FACULTY RECRUITING COMMITTEE (MARKETING), member	2012 - 2013

EXTERNAL SERVICE

EDITORIAL BOARD: <i>Accounting Open</i> (Kris Hardies, Editor)	
AD-HOC REVIEWER: <i>Journal of Accounting Research; The Accounting Review; Contemporary Accounting Research; Management Science; Accounting, Organizations and Society; Journal of Management Accounting Research; Behavioral Research in Accounting; Production and Operations Management; Journal of Business Economics</i>	
AAA, ANNUAL MEETING, MAS SECTION, co-director (sched.)	2026 - 2027
AAA, MAS COST & ADVANCED MANAGERIAL TASK FORCE, member	2024 - 2025

LANGUAGES

ENGLISH: Fluent
GERMAN: Fluent (first language)
FRENCH: Fluent
LATIN: Magnum Latinum