



# KARL SCHUHMACHER

*Assistant Professor of Accounting*

*Research Expertise:  
Accounting*



Karl Schuhmacher completed his Ph.D. in Management at the University of Lausanne in 2014. Prior to joining the faculty at Emory in 2016, Schuhmacher was a Visiting Research Scholar at the University of Pennsylvania. Schuhmacher's primary research focus is related to management accounting, activity-based costing, and information aggregation.



## *Honors and Awards*

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- Early Postdoc.Mobility Fellowship (Swiss National Science Foundation)
- Fellow of the Foundation of German Business (Klaus Murmann Fellowship Programme)



## *Recent and Ongoing Research*

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**'Old wines in new bottles?' An experimental comparison of time estimates in standard ABC and Time-Driven ABC.** (with Michael Burkert)

**Aggregation of probabilistic information: a cognitive bias and its behavioral consequences.** (with Michael Burkert)

**The relationship between lack of controllability and proactive work behavior: An empirical analysis of competing theoretical explanations.** (with Michael Burkert, Franz Fischer, and Florian Hoos)

**Delegation of compensation decisions in discretionary bonus schemes.** (with Manuel Grieder and Christian Zehnder)

**'Set your own goal!' Delegation of goal setting to lower-level employees.** (with Christopher Ittner)