

SHANE S. DIKOLLI

EDUCATION

- 1998 **University of Waterloo**, Waterloo, Canada
Doctor of Philosophy (Accounting)
Thesis Dissertation: "The Economic Demand For and Consequences of Contracting on Measures of the Drivers of Future Performance."
Examining Committee: Anthony A. Atkinson (Supervisor), Phelim P. Boyle, Alan V.S. Douglas, Yigal Gerchak, Raffi J. Indjekian (External Examiner).
- 1994 **Curtin University of Technology**, Perth, Western Australia
Postgraduate Diploma in Business (Accounting), with Distinction
- 1986 **Curtin University of Technology**, Perth, Western Australia
Bachelor of Business (Accounting), with Distinction

EMPLOYMENT HISTORY

- July 2010 – present, **Duke University, Durham, NC, USA**
*Associate Professor of Accounting, The Fuqua School of Business**
- July 2006 – June 2010, **Duke University, Durham, NC, USA**
*Assistant Professor of Accounting, The Fuqua School of Business**
- January 2000 – May 2006, **The University of Texas at Austin, TX, USA**
*Assistant Professor, McCombs School of Business**
- September 1985 – December 1999, **Curtin University of Technology, Perth, Australia**
Tenured Lecturer, Curtin Business School
Appointed lecturer with tenure in September 1988. Held the following positions at Curtin prior to tenured academic appointment: Full-time Senior Tutor (February 1988 to August 1988); Acting University Systems Accountant (August 1987 to December 1987); Part-time Tutor (February 1987 to December 1987); and University Budgets Assistant (Sept. 1985 to July 1987).
- July 1991 – July 1992, **KPMG International Headquarters, Amsterdam, The Netherlands**
Consultant, Division of Management Consulting
Duties included co-ordination and development of the firm's International Consulting Skills Workshop, and editorial work on the firm's International Management Consulting Approach handbook. (Curtin leave of absence)
- January 1990 – July 1990 (Curtin leave of absence), **Wilfrid Laurier University, Waterloo, Canada**
Visiting Assistant Professor
Duties included preparation and delivery of lecture/seminars in introductory management accounting (Business 247) to undergraduate students in the Winter and Intersession terms.
- January 1982 – September 1985, **Hendry, Rae & Court, Chartered Accountants, Perth, Australia:**
Staff Accountant
Duties included preparation of monthly management accounting information, year-end financial statements, income tax returns, corporate secretarial documents, and financial budgets for clients.

*See detailed research, teaching, and service activities below.

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HONORS AND AWARDS

National Recognition

Best Paper Award, *Journal of Management Accounting Research* 2009-2011 for “Interrelated Performance Measures, Interactive Effort, and Incentive Weights.” With Christian Hofmann & Susan Kulp. 2011.

Bloomberg Businessweek Most Popular Business School Professors Among Top 30 Business Schools (ranked 4th overall and 1st in Accounting; August, 2011; <http://buswk.co/pquVSx>).

Financial Times, “Professor of the Week”, (October 14, 2011; <http://on.ft.com/pDvIT1>).

Duke University, The Fuqua School of Business

DaimlerChrysler Award for Innovation & Excellence in Elective Course Teaching, Fulltime MBA (2011).

DaimlerChrysler Award for Innovation & Excellence in Elective Course Teaching, Fulltime MBA (2010).

DaimlerChrysler Award for Innovation & Excellence in Elective Course Teaching, Fulltime MBA (2009).

Excellence in Teaching Award (Core Course), Weekend Executive MBA Program, (2008).

DaimlerChrysler Award for Innovation & Excellence in Core Course Teaching, Fulltime MBA (2007).

Fuqua MBA Association Term 3 Team Fuqua Leadership Award (2007).

University of Texas at Austin, McCombs School of Business

Outstanding MBA Core Professor Award, Graduate Business Council’s Graduation Awards (2005).

Trammel/CBA Foundation Teaching Award (2005).

Beta Alpha Psi Favorite Professor in Accounting Award (2005).

Core Faculty Honor Roll for MBA Teaching (2005, 2006).

Elective Faculty Honor Roll for MBA Teaching (2001-2004).

University Faculty Development Program SRA Award (2002).

Nominated for Trammell/CBA Foundation Teaching Award For Assistant Professors (2003, 2004).

Nominated for Best Elective Professor, Graduate Business Council’s Graduation Awards (2003, 2004).

Nominated for Outstanding Mentor, Graduate Business Council’s Graduation Awards (2003).

Other Honors & Awards

Asian-African Network of Schools of Accounting (ANSA) Letter of Commendation for “The Economic Consequences of the Precision and Predictability of Measures of Drivers of Future Performance,” presented at the ANSA annual conference, Mauritius (1999).

Province of Ontario, Ontario Graduate Scholarship (1997).

University of Waterloo, Faculty of Arts, Graduate Scholarship (1997-1997).

American Accounting Association Doctoral Consortium Fellow (1996).

Honourable Mention, The *New Accountant* “Australian Young Accountant of the Year Award” (1993).

R W Cooke Prize, Best Postgraduate Student in Financial Accounting (1988)

Australian Society of Accountants’ Prize, Best Graduating Student in the Accounting Stream, Bachelor of Business Degree (1986).

Town & Country Western Australian Building Society & Australian Society of Accountants’ Joint Prize, Best Final Year Student, Accounting Stream (1986).

Price Waterhouse Prize, Best Final Year Student in Accounting Subjects (1986).

A J Butchart Prize, Best Student in Taxation 303 (1985).

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PUBLICATIONS

Peer-Reviewed Academic Research Journals

- Dikolli, S.S., C. Hofmann, and T. Pfeiffer, Forthcoming, "Relative Performance Evaluation and Peer-Performance Summarization Errors," *Review of Accounting Studies*.
- Autrey, R.L., S.S. Dikolli, and D. P. Newman, (2010) "Performance Measure Aggregation, Career Incentives, and Explicit Incentives," *Journal of Management Accounting Research*, 22(1): 115-131.
- Dikolli, S.S., S.L. Kulp, and K.L. Sedatole (2009) "Transient Institutional Investors and CEO Contracting," *The Accounting Review*, 84(3): 737-770.
- Dikolli, S.S., C. Hofmann, and S.L. Kulp, (2009) "Interrelated Performance Measures, Interactive Effort, and Incentive Weights," *Journal of Management Accounting Research*, 21: 125-149.
- Dikolli, S.S., W.R. Kinney, Jr., and K.L. Sedatole, (2007) "Measuring Customer Relationship Value: The Role of Switching Cost" *Contemporary Accounting Research*, 24(1): 93-132.
- Autrey, R.L., S.S. Dikolli, and D. P. Newman, (2007) "Career Concerns and Mandated Disclosure" *Journal of Accounting and Public Policy*, September/October, 26(5): 527-554.
- Dikolli, S.S. and K.L. Sedatole (2007) "Improvements in the Information Content of Non-financial Forward-looking Performance Measures: A Taxonomy and Empirical Application," *Journal of Management Accounting Research*, 19: 71-104.
- Dikolli, S.S. and I. Vaysman, (2006) "Information Technology, Organization Design, and the Choice of Transfer Pricing," with Igor Vaysman, *Journal of Accounting & Economics*, 41 (1-2): 201-234.
- Dikolli, S.S. and I. Vaysman, (2006) "Contracting on the Stock Price and Forward Looking Performance Measures," *European Accounting Review*, 15 (4): 445-464.
- Bansal, H.S., G. McDougall, S.S. Dikolli, and K.L. Sedatole, (2004) "Relating E-satisfaction to Behavioral Outcomes: An Empirical Study," *Journal of Services Marketing*, 18(4): 290-303.
- Dikolli, S.S., S.A. McCracken, and J.B. Walawski, (2004) "Audit Planning Judgments and Client-Employee Compensation Contracts," *Behavioral Research in Accounting*, 16: 45-62.
- Dikolli, S.S. (2001) "Agent Employment Horizons and the Contracting Demand for Forward-looking Performance Measures," *Journal of Accounting Research*, 39(3): 467-480.
- Dikolli, S.S. (2000) "The Economic Impact of Alternative Service Department Allocation Bases in a Decentralized Setting," *Asian Review of Accounting*, 8(2): 1-24.

Invited Discussions in Academic Research Journals

- Dikolli, S.S., (2010) "A Discussion of Non-Financial Performance Measures and Physician Compensation," *Journal of Management Accounting Research*, 22(1): 57-64.
- Dikolli, S.S., (2008) "A Discussion of Importance of Measures of Past Performance: Empirical Evidence on Quality of E-Service Providers," *Contemporary Accounting Research*, 25(2): 339-349.

Peer-Reviewed Educational Journals

- Dikolli, S.S., and K.L. Sedatole, (2004) "Delta's New Song: A Case on Cost Estimation in the Airline Industry," *Issues in Accounting Education*, 19(3): 345-359.
- Dikolli, S.S., and K.L. Sedatole, (2003) "Schlotzsky's Gourmet Deli Franchise Store." with Karen Sedatole, *Accounting Education: An International Journal*, 12(4): 427-436.

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PUBLICATIONS (continued)

Peer-Reviewed Practitioner-Oriented Journals

- Dikolli, S.S. and G.M. Smith, (1996) "Implementing Activity-Based Costing: An Australian Feasibility Study." *Australian Accounting Review*, November: 45-55.
- Dikolli, S.S. and G.M. Smith, (1996) "Prototyping for Effective Data Management." *Managerial Auditing Journal*, (UK) Vol. 11(1): 19-22.
- Smith G.M. and S.S. Dikolli, (1995) "Customer Profitability Analysis: An ABC Approach." *Managerial Auditing Journal*, (UK) Vol. 10(7): 3-7.
- Smith G.M. and S.S. Dikolli, (1991) "The Demystification of the Acronym in Management Accounting." *Accounting Forum*, (Australia) September.

WORKING PAPERS

- "CEO Tenure and the Performance-Turnover Relation," with Bill Mayew (Duke University) and DJ Nanda (University of Miami).
- "Accounting for Net Performance in Managerial Compensation Contracts," with Christian Hofmann (University of Mannheim) and Thomas Pfeiffer (University of Vienna).
- "CEO Pay-for-Complexity and the Risk of Managerial Diversion from Multinational Diversification," with Dirk Black and Scott Dyreng (both at Duke University).
- "Peer-Group Composition, Peer-Performance Aggregation, and Detecting Relative Performance Evaluation," with Dirk Black (Duke) and Christian Hofmann (LMU Munich).
- "Career-Risk Concerns, Multi-Task Settings, and Optimal Pay-for-Performance Sensitivity," with Qi Chen (Duke University) and Wei Jiang (Columbia University).
- "The Use of Contract Adjustments to Lengthen the CEO Horizon in the Presence of Internal and External Monitoring," with Susan Kulp (George Washington University) and Karen Sedatole (Michigan State University).
- "Testing Analytical Models Using Archival or Experimental Methods," with Harry Evans (Pittsburgh), Jeffrey Hales (Georgia Tech), Michal Matejka (Arizona State University), Don Moser (Pittsburgh), and Michael Williamson (UT-Austin)

ACADEMIC GRANTS

- 2004-6 University of Texas at Austin, Faculty & Student Teams for Technology (~FAST Tex) Project Grant.
- 2001 The Center for Business Measurement and Assurance Services (BMAS), University of Texas at Austin: a one year, \$25,000 subscription to Nielsen Net-Ratings and Harris Interactive Customer Satisfaction Data.
- 1999 Canadian Academic Accounting Association, "The Impact of Employee Incentive Schemes on the Design of Audit Procedures," \$4,000 (with Susan McCracken and Justin Walawski).
- 1999 Curtin Business School, Divisional Research Grant, "Measurement of Business Performance Research Program," \$10,000.
- 1999 Curtin Business School, Internal Research Fellowship, \$6,720.
- 1993 Bakewell Foods Pty Ltd, (Morley, Western Australia) Research on the implementation phase of activity-based cost management at the Morley plant, \$6,300.
- 1990 Arthur Andersen International Travel Grant, \$4,500.
- 1989 Coopers & Lybrand Research Grant, "The Effect of Activity-Based Costing on Pricing Decisions" \$600 (with Peter Robinson).

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ACADEMIC PRESENTATIONS & LECTURES

Invited School Research Presentations

Arizona State University (2011)
 Brigham Young University (2001)
 Curtin University (1999, 2010, 2011)
 Duke University (2005)
 Emory University (2008)
 Georgia Institute of Technology (2011) – South East Summer Accounting Research Conference (SESARC)
 Georgia State University (2007)
 Harvard University (2003)
 Indiana University (2002)
 McMaster University (2011) – Summer Accounting Research Conference
 Michigan State University (2005)
 North Carolina State (2009) – Tournaments, Contests, & Relative Performance Evaluation Conference
 Ohio State University (2001)
 Penn State University – Summer Accounting Research Conference (April 2012)
 INSEAD (2005)
 Texas A&M University (2002)
 Tilburg University (2010)
 University of Alberta (2002)
 University of Arizona (2005)
 University of Chicago (2004)
 University of Colorado at Boulder– Summer Accounting Research Conference (2011)
 University of Florida (2003)
 University of Illinois (2003)
 University of Iowa (2005)
 University of Melbourne (1999, July 2012)
 University of Miami (2011)
 University of Rotterdam, Erasmus Research Institute of Management (2008)
 University of South Australia (1999)
 University of Texas at Austin (1998, 2004)
 University of Texas at Austin Spring Conference on Issues in Managerial Accounting (2006)
 University of Utah (2009)
 University of Technology, Sydney – Summer Accounting Research Conference (February 2012)
 University of Washington (2005)
 University of Waterloo (1995, 1996, 1998)
 University of Wisconsin (2006)
 Wilfrid Laurier University (2001, 2008)
 York University (1998)

Invited National Association Conference Presentations

American Accounting Association (AAA), Auditing Section Midyear Meeting Special Forum (2001)
 AAA, Management Accounting Section Midyear Meeting (2000-2002, 2004, 2008, 2009, 2011, 2012)
 AAA, Annual Meeting (1999, 2000, 2002, 2003, 2005, 2006, 2008-2010)
 Accounting and Finance Association of Australia and New Zealand, Annual Conference (1999, 2002, 2005, 2008)
 Asian-African Network of Schools of Accounting Conference (1999)
 Canadian Academic Accounting Association Annual Conference (2000)

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ACADEMIC PRESENTATIONS & LECTURES (continued)

Contemporary Accounting Research Conference (2006)
 European Accounting Association Annual Conference (2010)
 European Institute for Advanced Studies in Management Conference on Perf. Measurement (2001)
 Global Management Accounting Research Symposium (2005)
 Journal of Management Accounting Research Conference (2010)
 National Association of Chief Executive Officers (2011)

Invited Special Lectures, Presentations, & Panels

American Accounting Association Annual Meeting, Panel on Testing Analytical Models Using Empirical Archival and Experimental Data – Moderator (2011)
 American Accounting Association Annual Meeting, Panel on Dynamic Incentives (2010)
 AON Hewitt Radford – “Research on Relative Performance Evaluation” (2011)
 Duke University, School of Engineering, Masters of Engineering Management Program (2008)
 Duke University, Fuqua School of Business, Live Chat Forum “Fuqua Faculty Conversations” (2012)
 Georgia State University, “Overview of Analytical Research in Managerial Accounting” for PhD students in Accounting (2007)
 Hendry Rae and Court (now Grant Thornton), Perth, Western Australia (1994)
 Metropolitan College, Kuala Lumpur, Malaysia (1999)
 PAC-10 Doctoral Consortium (2004)
 University of Rotterdam, International Research in Management Accounting and Control (2008)
 University of Texas at Austin - ITESM PhD Candidates (2001)
 University of Texas at Austin Undergraduate Business Council Faculty Research Series (2005)
 University of Texas at Austin, New Faculty Teaching and Orientation Workshop (2001-2005)
 University of Texas at Austin, Experienced Faculty Teaching Symposium (2002)
 Yale School of Management and the The Millstein Center for Corporate Governance and Performance “Creating Value for the Long-term” Academic Roundtable (2007).

Invited Presentations of Conference Discussions (Non-Published)

Discussion of Chen, Y. and M. Deng, “On Self-Enforcing Clawback Provisions in Executive Compensation,” American Accounting Association Annual Meeting, Denver (August, 2011).
 Discussion of Corona, C., G. Farfaras, and J. Plehn-Dujowich “An Equilibrium Theory of the Managerial Labor Market with Search and Contracting,” Management Accounting Section Mid-Year Meeting, Atlanta (January, 2011).
 Discussion of Bouwens, J. and L. van Lent, “Innate Managerial Preferences and Control Systems,” Global Management Accounting Research Symposium (2010). Michigan State University, June.
 Discussion of Bouwens, J. and P. Kroos, “Managerial horizon and the choice for insiders versus outsiders: Evidence from compensation structures of CEO successors,” American Accounting Association (AAA) annual meeting (2009).
 Discussion of Liu, S. and P. Woodlock, “Performance Standards, CEO Compensation and Pay Sensitivity Estimates,” AAA annual meeting (2007).
 Discussion of Lord, B.R., Y.P. Shanahan, and B.M. Nolan, “The Use and Perceived Merit of Customer Accounting in New Zealand,” Accounting and Finance Association of Australia and New Zealand annual meeting (2005).

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ACADEMIC PRESENTATIONS & LECTURES (continued)

Discussion of Bamber, E. M. and V.M. Iyer, “Big 5 Auditors’ Professional and Organizational Identification: Consistency or Conflict,” AAA Auditing mid-year meeting (2001).

Brownbag Presentations

Duke University, Fuqua School of Business, Summer Brown Bag series (2008, 2011)

Duke University, Fuqua School of Business, Accounting Mini Brown Bag (2009, 2010, 2012)

University of Texas at Austin, Department of Accounting (2001, 2005)

TEACHING ASSIGNMENTS

Duke University, Fuqua School of Business

Elective Course in Managerial Accounting, Daytime MBA Program (2008-2009, Fall 2010, Fall 2011):
Average instructor evaluation: 6.94/7.00, 769 students taught.

Core Course in Managerial Accounting, Weekend Executive MBA Program (2011), co-taught with
Robert Ashton: Average instructor evaluation: 6.75/7.00, 91 students taught.

Elective Course in Managerial Accounting, Daytime MBA Program (Spring 2010), co-taught with
Scott Dyreng: Average instructor evaluation: 6.84/7.00, 319 students taught.

Core Course in Managerial Accounting, Weekend Executive MBA Program (2008): Average
instructor evaluation: 6.86/7.00, 95 students taught.

Core Course in Managerial Accounting, Daytime MBA Program (2007): Average instructor
evaluation: 6.68/7.00, 198 students taught.

University of Texas at Austin, McCombs School of Business

Core Course in Managerial Accounting, Daytime MBA Program (2005, 2006)

Core Course in Managerial Accounting, Honors BBA Program (2005)

Curtin University of Technology, School of Accounting

Introductory Managerial Accounting Undergraduate BBus Program (1993, 1994)

Intermediate Managerial Accounting, Undergraduate BBus Program (1988-1991, 1993-1994, 1999)

Advanced Managerial Accounting, Undergraduate BBus Program (1988-1990)

Advanced Managerial Accounting, Postgraduate Business (Accounting) Program (1993, 1999)

Accounting Information Systems, Undergraduate BBus Program (1991)

Financial Accounting Theory, Undergraduate BBus Program (1989)

Wilfrid Laurier University, School of Business & Economics

Introductory Cost Accounting Undergraduate BBA Program (1990)

DOCTORAL STUDENT RESEARCH SUPERVISION

Thesis Dissertation Co-Chairperson

Romana L. Autrey, University of Texas at Austin (Co-chair, placed at Harvard University)

- Institute of Management Accountants Outstanding Doctoral Dissertation Award, First Place, 2006

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DOCTORAL STUDENT RESEARCH SUPERVISION(continued)

Thesis Dissertation Committee Membership

Patrick Badolato, Duke University (Committee Member, in progress)

Kirill Novoselov, University of Texas at Austin (Committee Member, placed at Hong Kong University of Science and Technology)

Kevin Ow Yong, Duke University (Committee Member, placed at Singapore Management University)

Kristy Towry, University of Texas at Austin (Committee Member, placed at Emory University)

Summer Project Advisor

Romana Autrey, University of Texas at Austin (2003)

Dirk Black, Duke University (2010, 2011)

Kirill Novoselov, University of Texas at Austin (2004)

Thomas Steffen, Duke University (2011)

ACADEMIC SERVICE

Editorial Board Membership

The Accounting Review (2011-).

Journal of Management Accounting Research (2004-2006, 2010-).

Accounting and Finance (2012-)

Professional & Academic Association Service

Member, Board of Advisors, KRW Research Institute (<http://bit.ly/pCiDoE>, 2010-)

Committee member, American Accounting Association (AAA) Management Accounting Section (MAS) Dissertation Award (2007, 2008).

Committee member, AAA MAS Mid-Year Meeting Best Paper Award (2007, 2008)

Committee member, AAA MAS Annual Meeting Best Paper Award (2010)

Committee member, AAA MAS Best Early-Career Researcher in Management Accounting Award (2012)

Committee member, AAA MAS Jim Bulloch Award for Innovations in Management Accounting Education Award (2012)

Invited participant to PricewaterhouseCoopers Accounting Symposium (2003, 2005-2007)

National Conference Chairperson, “Maximising Profitability Through Total Cost Management & Continuous Improvement Opportunities” Sydney, Australia (1994).

Resident Faculty Member, Doctoral Consortium of the Accounting Association of Australia and New Zealand (2002).

Resident Faculty Member, Doctoral Colloquium of the AAA Management Accounting Section (2008).

Academic Journals & Conferences Ad-hoc Reviewer

The Accounting Review, Management Science, Review of Accounting Studies, Contemporary Accounting Research, Accounting Organizations and Society, Marketing Science, Journal of Management Accounting Research, Journal of Accounting and Public Policy, Behavioral Research in Accounting, Asian Review of Accounting, International Journal of Accounting, Auditing and Performance Evaluation, Annual Meeting of the American Accounting Association (AAA), Mid-Year Meeting of the Management Accounting Section of the AAA, and Mid-Year Meeting of the Financial Accounting & Reporting Section of the AAA.

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ACADEMIC SERVICE (continued)

Duke University Service

Production of inaugural episode of “Fuqua Faculty Conversations” for Duke MBA Alumni (2012)
 Member, Fuqua School of Business Sakai Learning Management System Faculty Committee (2012)
 Invited classroom speaker, The Fuqua School of Business:
 Black and Latino MBA Organization Prospective Students Weekend (2008, 2009, 2010)
 Blue Devil Weekend (2007, 2009, 2010)
 Duke MBA Daytime Program Orientation (2008)
 Duke MBA Daytime Program, Round 1 Invited Interviewees Weekend (2011)
 Duke MBA Weekend for Women (2007, 2008)
 Duke MBA Family Weekend (2010)

Committee Member, Masters Project, Maria Ruatto, Sanford School of Public Policy

PROFESSIONAL MEMBERSHIPS

Certified Practising Accountant, CPA Australia
 Member, American Accounting Association
 Member, Canadian Academic Accounting Association
 Member, European Accounting Association.

MEDIA MENTIONS

Financial Times – FT Lexicon, Five Key Terms Defined: October, 2011; <http://on.ft.com/qdGEUD>

Financial Times – “Something For the Weekend,” September 9, 2011; <http://on.ft.com/nZbZ6L>

PRNewswire – “CEOs with Less Tenure Far More Likely to be Fired for Poor Performance Than Longer-Term Counterparts,” September 6, 2011; <http://prn.to/qnUVWa>

Wall Street Journal – “New CEO? Watch Out,” September 6, 2011; <http://bit.ly/pCVn4k>

Bloomberg Business Week – “Most Popular Profs at Top Business Schools,” August, 2011; <http://buswk.co/mOwzk1>

Bloomberg Business Week – “The Five Best B-School Profs You’ve Never Heard Of,” Popularity Issue, August 2011; <http://buswk.co/pquVSx>

Financial Times – Ten Questions, Melissa Bates: June 28 2011; <http://on.ft.com/odly1m>