

## **SUSAN L. KULP**

The George Washington School of Business  
Funger Hall 604  
2201 G Street, NW  
Washington, DC 20052  
202-994-3874 (W)  
skulp@gwu.edu

### **EDUCATION**

- 2000 Ph.D., Business Administration, Stanford University, Graduate School of Business.
- 1994 M.B.A., *with highest honors*, Finance and International Business, The University of Chicago Booth School of Business.
- 1990 B.S., Commerce (Computer Science minor), *with highest honors*, DePaul University.

### **ACADEMIC POSITIONS AND PROFESSIONAL EXPERIENCE**

- 2015 - Faculty Director, Master of Accountancy Program
- 2015 - Faculty Director, Boardroom Ready Executive Education Program
- 2014 Faculty Advisor, The Initiative on Rethinking Financial Disclosure (in collaboration with the Center for Audit Quality and presented to the SEC)
- 2013 - 2014 Faculty Director, On the Board
- 2010 - Associate Professor, George Washington University
- 2007 - 2010 Assistant Professor, George Washington University
- 1999 – 2007 Assistant Professor, Harvard Business School
- 1994 - 1999 Research Assistant, Graduate School of Business, Stanford University
- 1990 – 1992 Audit Senior, Arthur Andersen and Co., Chicago, IL
- 1989 Summer Intern, Continental Bank, Chicago, IL

### **PUBLICATIONS AND WORKING PAPERS**

#### **Peer Reviewed Publications**

“Compensation Design and Political Risk: The Case of City Managers,” (with Angela Gore and Ying Compton), *Review of Accounting Studies*, Vol. 22, Issue 1 (2017).

“Testing Business Strategy with Nonfinancial Performance Measures: Evidence from a Balanced Scorecard at Store24,” (with Dennis Campbell, Srikant M. Datar and V.G. Narayanan), *Journal of Management Accounting Research*, Vol. 27, No. 2 (2015).

“Durability, Transit Lags and Optimality of Inventory Management Decisions,” (with Robert Bloomfield), *Production and Operations Management*, Special Issue on Retail Operations, Vol. 22, Issue 4 (July-August 2013).

“The Use of Contract Adjustments to Lengthen the CEO Horizon in the Presence of Internal and External Monitoring,” (with Shane S. Dikolli and Karen L. Sedatole), *Journal of Management Accounting Research*, Vol. 25 (2013). Winner of the *Journal of Management Accounting Research* Best Paper Award in 2014.

“Interrelated Performance Measures, Interactive Effort and Incentive Weights,” (with Shane S. Dikolli and Christian Hofmann), *Journal of Management Accounting Research*, Vol. 21 (2009). Winner of the Notable Contribution to Management Accounting Literature Award in 2014 and the *Journal of Management Accounting Research* Best Paper Award in 2012.

“Transient Institutional Ownership and CEO Contracting,” (with Shane S. Dikolli and Karen L. Sedatole), *The Accounting Review*, Vol. 84, No. 3 (May 2009).

“Using Organizational Control Mechanisms to Enhance Procurement Efficiency: How GlaxoSmithKline Improved the Effectiveness of E-Procurement,” (with Taylor Randall, Gregg Brandyberry, and Kevin Potts). *Interfaces*, Vol. 36, No. 3 (May-June 2006).

“Manufacturer Benefits from Information Integration with Retail Customers,” (with Hau Lee and Elie Ofek). *Management Science*, Vol. 50, No. 4 (April 2004).

“The Effect of Information Precision and Information Reliability on Manufacturer-Retailer Relationships,” *The Accounting Review*, Vol. 77, No. 3 (July 2002).

“Balancing Performance Measures,” (with Srikant Datar and Richard A. Lambert). *Journal of Accounting Research*, Vol. 39, No. 1 (June 2001).

### **Working Papers**

“Do governments hide resources from unions? The influence of public sector unions on resource allocations” (with Angela Gore and Yuan Ji).

“Is Vendor Compliance Related to Real Earnings Management?” (with Nicole DeHoratius and Hang Pei).

“The Association between the use of RPE, the Peer Group Selection, and Compensation Contracts” (with Atul Singh and Yun Zhang).

### **Work in Progress**

“Performance Measurement, Incentives and the Effectiveness of Non-Profit Organizations: Leading and Lagging Indicators,” (with Christine Petrovits).

“Bridging the Gender Gap: The Effects of Board Diversity Around Turnover Events,” (with Christine Petrovits and Ed Sul).

“Federal CFO’s Use of Managerial Control Mechanisms,” (with Angela Gore and Deloitte research team).

### **Peer Reviewed Book Chapters**

“Supply-Chain Coordination: How Companies Leverage Information Flows to Generate Value,” (with Elie Ofek and Jonathan Whitaker) in Terry P. Harrison, Hau L. Lee, and John J. Neale (eds.) *The Practice of Supply Chain Management: Where Theory and Application Converge*. Boston, MA: Kluwer Academic Publishers, 2003.

### **Non-Peer Reviewed Publications**

“Motivating Supply Chain Behavior: The Right Incentives Can Make All the Difference,” (with Shoshanah Cohen and Taylor Randall), *Supply Chain Management Review* (May/June 2007).

“Information, Incentives and Performance Measurement within Supply Chains: Survey Results,” (with PRTM and Taylor Randall), *PRTM Research Report* (September 2006).

### **Cases and Notes**

“Vendor Compliance at Geoffrey Ryans (A),” (with Nicole DeHoratius and Zahra Kanji). Harvard Business School Case N-9108-022 (2007).

“Vendor Compliance at Geoffrey Ryans (B),” (with Nicole DeHoratius and Zahra Kanji). Harvard Business School Case N-9108-023 (2007).

“Vendor Compliance at Geoffrey Ryans,” (with Nicole DeHoratius and Zahra Kanji). Harvard Business School Teaching Note 5-108-029 (2007).

“Demand and Supply Forecasting at Air Products - Electronics Specialty Materials,” (with Taylor Randall, Shoshanah Cohen and Zahra Kanji). Harvard Business School Case 107-018 (2007).

“Demand and Supply Forecasting at Air Products – Electronics Specialty Materials,” (with Taylor Randall and Zahra Kanji). Harvard Business School Teaching Note 5-108-017 (2007).

“The Sarbanes-Oxley Act: Details and Evaluation,” (with David Lane). Harvard Business School Note 106-040 (2005).

“Procurement at Betapharm Corp. (A),” (with Taylor Randall). Harvard Business School Case 105-030 (2005).

“Procurement at Betapharm Corp. (B),” (with Taylor Randall). Harvard Business School Supplement 105-031 (2005).

“Procurement at Betapharm Corp. (C),” (with Taylor Randall). Harvard Business School Supplement 105-032 (2005).

“Procurement at Betapharm Corp. (A), (B), and (C),” (with Taylor Randall). Harvard Business School Teaching Note 5-105-068 (2005).

“Tots R Us,” (with Tom Fields). Harvard Business School Case 105-004 (2005).

“Tots R Us (TN),” (with Tom Fields). Harvard Business School Teaching Note 105-006 (2005).

“G.G. Toys,” (with Dennis Campbell). Harvard Business School Case 105-005 (2004).

“G.G. Toys (TN),” (with Dennis Campbell). Harvard Business School Teaching Note 105-008 (2004).

“Financial Reporting and Control Framework,” (with Mark Bradshaw). Harvard Business School Note 104-038 (2003).

“Store24,” (with Dennis Campbell and V.G. Naryanan). Harvard Business School Case 103-058 (2002).

“Store24 (TN),” (with V.G. Naryanan). Harvard Business School Teaching Note 103-078 (2003).

“Metalcraft Supplier Scorecard,” (with V.G. Narayanan and Ronald L. Verkleeren). Harvard Business School Case 102-047 (2002).

“Metalcraft Supplier Scorecard, TN,” (with V.G. Narayanan). Harvard Business School Teaching Note 102-081 (2002).

## **TEACHING EXPERIENCE**

2007 - George Washington University  
Global, Accelerated and World Executive MBA programs:  
- Managerial Accounting  
- Controls, Alignment and the Organization (newly developed elective):  
- M.B.A. Institute  
- Independent Study  
Online MBA program:  
- Created and taught Financial Accounting and Managerial Accounting courses  
- Recreated Financial Accounting (2017)  
Executive Education program:

- Faculty Director, On the Board
- Faculty Director, Raising the Bar/Boardroom Ready

Faculty Advisor, Initiative on Rethinking Financial Disclosure

Doctoral program:

- Management Accounting Doctoral Seminar
- Dissertation committee: Yoona Youm and Hang Pei; Reading committee: Zinan Zhu; Advisory committee: Yuan Zhang; Summer Paper Advisor: Atul Singh

1999 – 2007      Harvard Business School  
M.B.A. program:

- Controls, Alignment and the Organization (developed and taught)
- Financial Reporting and Control
- Teaching Ratings across all section

Executive education program:

- Financial Reporting and Control (Owner/President Management Program)
- Accounting Update (New Path Program)

Ph.D. Program: Management Control and Performance Measurement

1996 – 1998      Teaching Assistant, Graduate School of Business, Stanford University,  
Financial Accounting and Cost Accounting.

7/1993 – 8/1993      Lecturer, DePaul University, Auditing.

6/1993 – 7/1993      Lecturer, William Rainey Harper College, Financial Accounting.

## **SCHOLARLY HONORS AND AWARDS**

2017      Student Choice Award - Faculty Teaching for the Global Master of Business Administration

2015 - 2016      Ave Tucker Fellow

2014      Notable Contribution to the Management Accounting Literature Award.

2014      *Journal of Management Accounting Research* Best Paper Award.

2012      *Journal of Management Accounting Research* Best Paper Award.

2010      Global MBA Outstanding Faculty Award, The George Washington University.

2008–09, 2010-11      Dilthey Fellowship, The George Washington University.

1997 – 1998      Arthur Andersen LLP Foundation Doctoral Dissertation Fellowship.

1997      American Accounting Association Doctoral Consortium Fellow.

1996 – 1997      PAC-10 Doctoral Consortium Fellow.

1994      Highest Honors, The University of Chicago.

## **PROFESSIONAL ACTIVITIES**

### **Invited presentations of working papers:**

Boston Accounting Research Colloquium, December 2000  
Boston University, February 2006 and November 2006  
Carnegie-Mellon University, February 1999  
Columbia University, December 2003

DePaul University, January 2007  
Emory University, October 2006  
George Washington University, December 2006  
Harvard University, February 1999  
Harvard University, Strategy Unit, October 2005  
Michigan State University, February 2002  
New York University, March 1999  
Northwestern University, March 1999  
Ohio State University, April 2001  
Stanford University, November 1998  
University of Arizona, December 2002  
University of California at Berkeley, February 1999  
University of Chicago, February 1999  
University of Colorado at Boulder, April 2012  
University of Maryland, March 2009  
University of Rochester, February 1999  
University of Southern California, January 2005 and March 2006  
University of Texas at Austin, October 2004  
University of Washington, March 1999 and February 2006  
University of Wisconsin-Milwaukee, November 2013  
Washington University, September 2003 and February 2006

**Invited Conference Presentations:**

American Accounting Association Management Accounting Section Doctoral Consortium,  
January 2001, Savannah, GA  
Information, Markets, and Organizations Conference, Harvard Business School, June 2003

**Other Conference Presentations:**

American Accounting Association Annual Meeting, August 2009, New York, NY  
American Accounting Association Annual Meeting, August 2005, San Francisco, CA  
American Accounting Association Annual Meeting, August 2004, Orlando, FL  
American Accounting Association Annual Meeting, August 2002, San Antonio, TX  
American Accounting Association Annual Meeting, August 2000, Philadelphia, PA  
American Accounting Association Management Accounting Section Doctoral Conference,  
Panelist and Resident Faculty, 2012, Houston, TX  
American Accounting Association Management Accounting Section Conference, January  
2010, Seattle, WA  
American Accounting Association Management Accounting Section Conference, January  
2007, Dallas, TX  
American Accounting Association Management Accounting Section Conference, January  
2004, Miami, FL  
American Accounting Association Management Accounting Section Conference, January  
2000, Mesa, AZ  
INFORMS Conference, November 2006, Pittsburgh, PA  
INFORMS Conference, April 2000, Salt Lake City, UT

**Invited Conferences:**

Financial Decision and Control Conference, Harvard Business School, 1997, 2000 - 2002, Boston, MA  
Information, Markets, and Organizations Conference, Harvard Business School, 2003 – 2007, Boston, MA  
Journal of Accounting & Economics Conference, October 2005, Boston, MA  
Journal of Accounting and Public Policy, May 2014, College Park, MD  
KPMG Business Measurement Research Workshop, August 2004, Orlando, FL  
KPMG Business Measurement Research Workshop, August 2002, San Antonio, TX  
Stanford Summer Camp, 1995-1998, Stanford, CA  
University of Texas at Austin Business Measurement and Assurance Services Conference, March 2001, Austin, TX  
University of Texas at Austin Issues in Managerial Accounting Conference, March 2006, Austin, TX  
Workshop on Empirical Research in Operations Management, 2006 - 2008, Philadelphia, PA

**University Service:***The George Washington University*

Dean Search Committee (2017- present)  
Presidential Search Committee (2016-2017)  
Masters Program Committee (2015- present)  
Online Advisory Task Force (2015 – present)  
Departmental APT Committee (2010 – present)  
MBA Task Force (2012 - 2015)  
Doctoral Committee (2014 – 2015)  
Scheduling Task Force (2014)  
Strategy Planning Advisory Group (2012 - 2013)  
Lecturer, MBA Super Saturday (2008 - 2010)  
AACSB Task Force (2011 – 2012)  
Online MBA Task Force (2011-2012)  
MBA Board of Advisors (2009-2011)  
Faculty Sponsor, GW Chapter of Women MBA International (2008-2014)  
Organizer, Department of Accountancy Workshop Series (2009-2010)  
Recruiting Committee, Department of Accountancy (2007-present); Chair (2010-2011)  
Faculty Sponsor, Masters of Accounting Student Association (2011 - 2012)  
Member, Masters Program Committee (2008-2011)  
Member, MBA Curriculum and Programs Task Force (2007-2008)

*Harvard Business School*

Co-organizer, Accounting Unit Workshop Series (2000-2003)

**Professional Service:**

Senior Editor, *Decision Sciences Journal* (2014- )  
Management Accounting Section Liaison to American Accounting Association Annual Meeting (2016-2017)

Member, Executive Committee for the Management Accounting Section of the American Accounting Association (2008-2010)  
Member, Notable Contribution Award for the Management Accounting Section of the American Accounting Association (2010-2011)  
Chair, MAS Best Paper Award Committee for the Management Accounting Section of the American Accounting Association (2009-2010)  
Member, Nominations Committee for the Management Accounting Section of the American Accounting Association (2009-2010)  
Co-director of Management Accounting Section Mid-year Meeting (2007-2009)  
Member, MAS Best Paper Award Committee for the Management Accounting Section of the American Accounting Association (2008-2009)  
Member, Doctoral Dissertation Award Committee for the Management Accounting Section of the American Accounting Association (2004-2005)  
Ad-Hoc Reviewer for Journals and Publishers:  
*Contemporary Accounting Research, IIE Transactions, Interfaces, Harvard Business School Publishing, Journal of Accounting and Economics, Journal of Accounting and Public Policy, Journal of Economics and Management Strategy, Journal of Management Accounting Research, Journal of Political Economy, Management Science, Managerial and Decision Economics, Manufacturing & Service Operations Management, Review of Accounting Studies, and The Accounting Review*  
Ad-Hoc Reviewer for Conferences:  
American Accounting Association Annual Meeting  
American Accounting Association Management Accounting Section Conference

**Professional Affiliations:**

Certified Public Accountant, IL (1990–present)  
Member, American Accounting Association (1999–present)  
Member, Institute for Operations Research and the Management Sciences (1999–present)  
Member, Production and Operations Management Society (2004-present)  
Treasurer and Executive Committee, Beth El Preschool Board (2010-2013)  
Member, Budget Committee for Congregation Beth El (2013)  
Member, Audit Committee for Temple Emanuel (2005-2007)

**MEDIA MENTIONS**

*American Banker* - “Wells Fargo’s Caryl Athanasiu: Preparing for the Post,” by Heather Landy, September 18, 2013: [http://www.americanbanker.com/magazine/123\\_10/wells-fargos-caryl-athanasiu-preparing-for-the-post-1062097-1.html](http://www.americanbanker.com/magazine/123_10/wells-fargos-caryl-athanasiu-preparing-for-the-post-1062097-1.html)

*The Glass Hammer: Smart Women in Numbers* – “Are Business Schools The Solution for Reaching Boardroom Parity?”: [www.theglasshammer.com/2013/12/12/are-business-schools-the-solution-for-reaching-boardroom-parity/](http://www.theglasshammer.com/2013/12/12/are-business-schools-the-solution-for-reaching-boardroom-parity/)

*CFO* – “Grad Students Aim to Shake Up 10-Ks,” by David McCann, October 7, 2014: <http://ww2.cfo.com/gaap-ifrs/2014/10/grad-students-aim-to-shake-up-10-ks-risk-factors/>



*Accounting Today* – “G.W. grad students brief SEC on rethinking financial disclosure,” by Sean McCabe, November 7, 2014: <http://www.accountingtoday.com/blogs/accounting-tomorrow/gw-grad-students-brief-sec-on-rethinking-financial-disclosure-72621-1.html>

*Cost Management* – “Strategy and Rapid Response Decisions,” by N. Shepherd, 2016 (Nov/Dec): 6-14.