

# JOSEPH D. MORAN

MIT Sloan School of Management  
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## ACADEMIC APPOINTMENTS

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**MIT Sloan School of Management**  
Assistant Professor of Accounting

2025 –

## EDUCATION

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**The Wharton School, University of Pennsylvania**

Ph.D., Accounting

2025

Dissertation: *Drilldown Data Access Rates and Managerial Target Achievement*

Chairperson: Christopher Ittner

**Mendoza College of Business, University of Notre Dame**

Bachelors of Business Administration in Accountancy, *Summa cum Laude*

2017

## RESEARCH INTERESTS

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I am interested in the interplay between information, incentives, and decision-making, both inside and outside the firm. I use a wide set of research methods including field experiments, surveys, and archival analyses both within a firm and in broad-sample settings.

## PUBLICATIONS

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Casas-Arce, Pablo, Asís Martínez-Jerez, and Joseph Moran. 2025. Motivating from the Heights: A Field Experiment on Top Managers Visiting the Front Line. *Review of Accounting Studies* 30 (2): 1099-1135. <https://doi.org/10.1007/s11142-024-09847-3>.

Media Coverage: [Forbes](#), [Cornell Chronicle](#)

## WORKING PAPERS

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*Drilldown Data Access Rates and Managerial Target Achievement: Evidence on the Dual Use of Information for Decision Support and Performance Evaluation at a Retailer.*

*Emissions Targets and Internal Carbon Pricing Usage and Design: International Evidence*, with Carolyn Deller and Shawn Kim.

*Bout of Sales: Impact of Alignment between Leadership Style and Incentive Systems*, with Pablo Casas-Arce and Asís Martínez-Jerez.

## **RESEARCH PRESENTATIONS**

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- 2025     AAA MAS Mid-Year Meeting  
University of Notre Dame  
Michigan State University  
Massachusetts Institute of Technology  
University of Chicago  
Emory University  
Arizona State University  
Harvard Business School  
London School of Economics and Political Science  
INSEAD  
Center for Operational Excellence in Retailing (COER) Conference  
AAA Annual Meeting
- 2024     AAA MAS Mid-Year Meeting  
The Wharton School, University of Pennsylvania  
Wharton-INSEAD Doctoral Consortium  
Management Accounting Workshop Series Rookie Camp
- 2023     AAA MAS Mid-Year Meeting  
The Wharton School, University of Pennsylvania
- 2022     The Wharton School, University of Pennsylvania
- 2021     The Wharton School, University of Pennsylvania

## **INVITED CONFERENCE DISCUSSIONS**

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Discussion of “From Restatement Risk to Reporting Rigor: Evidence from the SEC’s Clawback Mandate”, 2026 AAA MAS Mid-Year Meeting (*Scheduled*)

Discussion of “The Influence of Online Reviews and Hotel Digital Responsibility on ESG Practices and Sustainability Performance”, 2025 AAA Annual Meeting

Discussion of “Employer and Employee Responses to Generative AI: Early Evidence”, 2025 AAA MAS Mid-Year Meeting

Discussion of “Optimal Contracting or Managerial Power: Evidence from the Role of Independent Directors in Adjusting CEO Inside Debt”, 2024 AAA MAS Mid-Year Meeting

Discussion of “Upward Influencers in Teams”, 2023 AAA MAS Mid-Year Meeting

## **CONFERENCE ATTENDANCE**

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- 2026     AAA New Faculty Consortium (*Scheduled*)

- Columbia Junior Faculty Conference (*Scheduled*)
- 2025 Columbia Management Accounting Conference  
Wharton Spring Accounting Conference  
University of Notre Dame Fall Accounting Conference  
JAE Conference
- 2024 Four School Accounting Conference  
Wharton Spring Accounting Conference  
University of Notre Dame Fall Accounting Conference  
JAE Conference
- 2023 Four School Accounting Conference  
Wharton Spring Accounting Conference  
Center for Operational Excellence in Retailing (COER) Conference  
University of Notre Dame Fall Accounting Conference
- 2022 Wharton Empirical Operations Management Workshop
- 2021 JAE Conference
- 2020 JAE Conference  
RAST Conference
- 2018 University of Notre Dame Fall Accounting Conference

## **TEACHING EXPERIENCE**

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### **MIT Sloan School of Management**

15.501/516: Corporate Financial Accounting

Spring 2026

### **The Wharton School, University of Pennsylvania**

ACCT 1020: Strategic Cost Analysis

Summer 2022

## **PROFESSIONAL EXPERIENCE**

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### **PricewaterhouseCoopers**

Senior Associate, Private Company Services Assurance

Chicago, IL

September 2017 – June 2020

## **HONORS AND AWARDS**

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- AAA Outstanding Reviewer Awards: 2024 and 2025, MAS Mid-Year Meeting; 2025, Annual Meeting
- Winkelman Fellowship, 2022 – 2025, The Wharton School
- The Wharton School Fellowship for Doctoral Studies, 2020 – 2025, The Wharton School

- George James Doctoral Fellowship, 2020, The Wharton School
- Elmer Layden Award for Excellence in Accounting Studies, 2017, University of Notre Dame
- Elijah Watt Sells Award, 2017, American Institute of CPAs
- ICPAS Silver Award, 2017, Illinois CPA Society

## **PROFESSIONAL MEMBERSHIPS AND CERTIFICATIONS**

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Member, American Accounting Association (Management Accounting Section) 2022 – *Present*

Member, American Institute of CPAs 2018 – 2021

Certified Public Accountant, Illinois (Inactive) 2018 – 2021

## **OTHER INFORMATION**

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### **External Service**

Ad hoc reviewer:

AAA Annual Meeting

AAA MAS Mid-Year Meeting

Hawai'i Accounting Research Conference

Wharton-INSEAD Doctoral Consortium

### **Programming Skills**

Stata, R, Python, LaTeX