RAZVAN S. GHITA

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EDUCATION

University of Amsterdam   *2016 - Expected 2021*
Ph.D. in Accounting
Supervisor: Prof. Dr. Victor Maas
Research visit at Emory University (November 2019 - March 2020)
Sponsor: Prof. Dr. Kristy Towry

University of Amsterdam   *2015 - 2016*
M.Sc. Accounting and Control

Bucharest Academy of Economic Studies   *2014 - 2016*
M.Sc. Accounting, Auditing and Information Systems

Bucharest Academy of Economic Studies   *2010 - 2014*
B.Sc. Accounting and Information Systems

RESEARCH INTERESTS

CURRENT RESEARCH: Discretionary evaluation, reporting systems, employee learning
METHODS: Lab experiments, online experiments
INTERESTS: Performance evaluation, employee motivation, organizational culture

JOB-MARKET PAPER

Do Supervisors Reward Observable Luck?
Using an experiment, I examine whether middle-level supervisors reward observable good and bad luck in their evaluation decisions, and how this affects employee behavior. Although the controllability principle asserts supervisors should not reward observable luck, I find supervisors reward observable luck because they find it fair to do so. Further, I predict that employees' self-serving fairness perceptions cause supervisors to reward good luck more than they punish bad luck. I find the opposite. Although supervisors anticipate employees' self-serving fairness perceptions, supervisors punish bad luck more than they reward good luck. Employees decrease their contribution to company value when supervisors reward observable luck but only after employees learn how supervisors evaluate them through repeated interactions. My results suggest fairness concerns can diminish one of the intended benefits of using subjective evaluations. Specifically, fairness concerns prevent supervisors from using all available non-contractible information to decrease the weight of luck in employees' compensation.

WORKING PAPERS

Reporting Frequency and Learning by Experience
I investigate whether increasing reporting frequency affects supervisor evaluation decisions and employee experiential learning in a discretionary evaluation setting. Companies want to motivate employees to explore because the lack of exploration will hamper organizational viability in the long run. Despite this, we know little about how supervisors can motivate exploration in a discretionary evaluation setting. In a lab-based experiment and an online case-based experiment, I find that investing effort in unsuccessful exploration results in higher employee bonuses when reporting frequency increases. In a lab-based experiment, I find that, contrary to my prediction, employees do not anticipate this and do not explore more when reporting frequency increases. My results suggest employees can fail to anticipate which actions supervisors will reward making supervisors less effective at directing employee effort towards desirable actions.

The Effects of Reporting Structure and Reporting Frequency on Discretionary Rewards and Employee Effort

Co-authored with Victor Maas

We examine how a supervisors span of control and reporting frequency affect evaluation decisions. In addition, we examine whether employees anticipate supervisors reward allocations, and adjust their effort levels based on their supervisors span of control and the frequency with which their performance is reported. In an online experiment, we confirm our theory that span of control increases the rewards allocated to top performers and decreases the rewards allocated to the weakest performers. We find no effect of reporting frequency on supervisors discretionary reward allocations. In a second (laboratory) experiment we find no support for our hypotheses that employee effort is affected by span of control and reporting frequency. Our results suggest that widening supervisors span of control increases evaluation accuracy. However, this increase in accuracy is not sufficient to motivate employees to increase their effort levels.

WORK IN PROGRESS

Do Mturkers Collude in Interactive Online Experiments? (Preparing data collection)

Differential Weighting of Objective Versus Subjective Measures and Employee Effort Choices (Preparing data collection)
Co-authored with Xi (Jason) Kuang

Additional Information and Employee Effort Distortion (Preparing data collection)

DOCTORAL SEMINARS AND COLLOQUIA

EAA Doctoral Colloquium, 2020 (Accepted but event cancelled due to the pandemic)
Bucharest, Romania

Behavioral Research in Accounting by Kathryn Kadous (Emory University), 2020
PhD course at Emory University

MAS Doctoral Colloquium and Mentorship Program, 2020
Houston, United States

ENEAR Doctoral Colloquium, 2019
Maastricht, Netherlands

Python by Ties de Kok (University of Washington), 2019
Limperg course at Tilburg University

ACMAR Doctoral Colloquium, 2019
Vallendar, Germany

Managerial Accounting by Dennis Campbell (Harvard University), 2019
Limperg course at University of Amsterdam

Analytics for Empiricists by Christian Hofmann (Munich School of Management), 2018
Limperg course at Tilburg University

Gathering Data to Test Accounting Theories by Robert Bloomfield (Cornell University), 2017
Limperg course at University of Amsterdam

Advanced Financial Accounting by Shiva Rajgopal (Columbia University), 2017
Limperg course at University of Amsterdam

Capital Markets by Peter Easton (University of Notre Dame), 2016
Limperg course at Tilburg University

PRESENTATIONS

Behavioral Brownbag at Emory University, 2020
Paper: Do Supervisors Reward Observable Luck?

MAS Midyear Meeting, 2020
Paper: Reporting Frequency and Learning by Experience

ENEAR Conference, 2019
Paper: Reporting Frequency and Learning by Experience

ENEAR Doctoral Colloquium, 2019
Paper: Additional Information and Employee Effort Distortion

ACMAR Doctoral Colloquium, 2019
Paper: Reporting Frequency and Learning by Experience

Accounting Brownbag at University of Amsterdam
Paper: Do Supervisors Reward Observable Luck? 2020
Paper: Additional Information and Employee Effort Distortion, 2019
Paper: Reporting Frequency and Learning by Experience, 2018

TEACHING

B.Sc. Introduction to Financial Accounting, 2021 (Scheduled)
Workshops

M.Sc. Management Accounting, 2017-2020
Lectures and Workshops
B.Sc. and M.Sc. Thesis Supervision, 2017-2020

ACADEMIC SERVICE

Conference Reviewer MAS Midyear Meeting, 2021
Conference Reviewer AAA Annual Meeting, 2020
Conference Reviewer MAS Midyear Meeting, 2020
Reviewer European Accounting Review, 2019
Discussant ENEAR Conference, 2019

FUNDING AND AWARDS

IMA Doctoral Scholars Program, Stage III, 2020 (Submitted and awaiting decision)
MAS Doctoral Mentorship Program Scholarship, 2020
Limperg International Scholarship Program for a Visit to Emory University, 2019
Thesis of the Year, Master of Accountancy and Control at University of Amsterdam, 2016

SKILLS

Python, oTree, Stata, JavaScript, HTML, Qualtrics

REFERENCES

Victor Maas (Chair)   vmaas@uva.nl
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John and Lucy Cook Chair, and Professor of Accounting
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