Research Notes: Jasmijn Bol

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Jasmijn Bol's paper “Subjectivity in Professionals’ Incentive Systems: Differences between Promotion- and Performance-Based Assessments,” co-authored with Justin Leiby, has been accepted for publication in *Contemporary Accounting Research*. The paper examines how managers assess performance and promotion prospects, and the conditions under which these assessments diverge. The authors argue that managers apply different cognitive schemas when they make different assessments, finding that experienced managers assess performance and promotion prospects differently, but only when professionals are promotion eligible. Specifically, more (as opposed to less) consultative decision making decreases promotion prospects while not affecting assessed performance or even improving it. By contrast, more consultative decision making improves both assessments when professionals are not eligible for promotion. The paper sheds light on the relations between subjective assessments, including that promotion is not necessarily the consequence of superior assessed performance. Bol is an associate professor of accounting and the PricewaterhouseCoopers LLP Faculty Fellow in Accountancy at Tulane University's A. B. Freeman School of Business.