

# ELAINE YING WANG, Ph.D. 06022023

James P. O'Connell Endowed Professor of Accounting

## *Curriculum Vitae*

Isenberg School of Management  
University of Massachusetts  
Amherst  
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## BACKGROUND

### PROFESSIONAL EXPERIENCE

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| ▪ University of Massachusetts Amherst<br>• James P. O'Connell Endowed Professor | 2022 - now  |
| ▪ University of Massachusetts Amherst<br>• Professor                            | 2021 - now  |
| ▪ University of Massachusetts Amherst<br>• Associate Professor                  | 2017 - 2021 |
| ▪ University of Massachusetts Amherst<br>• Assistant Professor                  | 2011–2017   |
| ▪ Nanyang Technological University<br>• Graduate Assistant                      | 2006–2011   |
| ▪ PricewaterhouseCoopers<br>• Auditor Intern                                    | 2005–2006   |
| ▪ Asset Management Department, Renmin University of China<br>• Analyst Intern   | 2004–2005   |

### EDUCATION

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| Ph.D. in Accounting<br>Nanyang Technological University, Singapore | July 2011 |
| B.A. in Accounting<br>Renmin University of China, Beijing, China   | June 2006 |

## RESEARCH

### PRIMARY RESEARCH INTERESTS

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The judgment and decision-making of individuals in financial reporting and auditing settings. Areas of interest include the unintended consequences of financial reporting and auditing practices on managers' operational decisions; the effects of linguistic features on investors' judgments; and the effects of situational factors on auditors' judgments of uncertain estimates.

### PUBLICATIONS

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- Chen, W., Tan, H. T., and **Wang, E. Y.** (2023) The Impact of Repeated Notifications and Notification Checking Mode on Investors' Reactions to Managers' Strategic Positive Title Emphasis. *Accounting, Organizations and Society*, forthcoming
- Kuselias, S., Agoglia, C. P., and **Wang, E. Y.** (2023). The Effect of Team Member Proximity and Assignment Length on Audit Staff Reliance on a Supervisor's Client Preferences. *Accounting, Organizations and Society*, 105 (101391).
- Buchanan, J. L., Commerford, B. P., and **Wang, E. Y.** (2021). Auditor Actions and the Deterrence of Manager Opportunism: The Importance of Communication to the Board and Consistency with Peer Behavior. *The Accounting Review*, 96 (3), 141-163.
  - Awarded Healy Endowment Faculty Research Grant
- Bentley, J. W., Lambert, T. A., and **Wang, E. Y.** (2021). The Effect of Increased Audit Disclosure on Managers' Real Operating Decisions: Evidence from Disclosing Critical Audit Matters. *The Accounting Review*, 96 (1), 23-40.
- Saiewitz, A., and **Wang, E. Y.** (2019). Using Cultural Mindsets to Reduce Cross-National Auditor Judgment Differences. *Contemporary Accounting Research*, 37 (3), 1854-1881.
  - Awarded Center of Audit Quality's Research Advisory Board Funding Grant
- Tan, H. T., **Wang, E. Y.**, and Yoo, G-Song. (2019). Who Likes Jargon? The Joint Effect of Jargon Type and Industry Knowledge on Investors' Judgments. *Journal of Accounting and Economics*, 67 (2-3), 416-437.
- Tan, H. T., **Wang, E. Y.**, and Zhou, B. (2015). How Does Readability Influence Investors' Judgments? Consistency of Benchmark Performance Matters. *The Accounting Review*, 90 (1), 371–393.
- Tan, H. T., **Wang, E. Y.**, and Zhou, B. (2014). When the Use of Positive Language Backfires: The Joint Effect of Tone, Readability, And Investor Sophistication on Earnings Judgments. *Journal of Accounting Research*, 52 (1), 273–302.
- **Wang, E. Y.**, and Tan, H. T. (2013). The Effects of Guidance Frequency and Guidance Goal on Managerial Decisions. *Journal of Accounting Research*, 51 (3), 673–700.
- Chen, W., Tan, H. T., and **Wang, E. Y.** (2013). Fair Value Accounting and Managers' Hedging Decisions. *Journal of Accounting Research*, 51(1), 67–103.

## GRANTS AND AWARDS

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- Journal of International Accounting Research Best Reviewer Award. 2022
- Isenberg School of Management College Research Excellence Award. 2022
- Isenberg School of Management College Outstanding Researcher Award. 2021
- Isenberg School of Management College Research Excellence Award. 2020
- Faculty Research Grant/Healy Endowment Grant, \$12,600. 2015 – 2016
- University of Massachusetts Amherst Exceptional Merit Award. 2015
- Isenberg School of Management College Research Excellence Award. 2014
- Isenberg School of Management College Outstanding Researcher Award. 2013
- Center for Audit Quality Grant, \$30,000. 2013 – 2014

## EDITORIAL BOARD SERVICES

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- Ad Hoc Editor for *Contemporary Accounting Research*
- Editor for *Behavioral Research in Accounting*
- Editorial Board for *Contemporary Accounting Research*
- Editorial Board for *Accounting, Organizations, and Society*
- Editorial Board for *Auditing: A Journal of Practice & Theory*
- Editorial Board for *Behavioral Research in Accounting*
- Editorial Board for *Journal of International Accounting Research*

## MEDIA COVERAGE

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- American Accounting Association Outreach press release (2015, February 17). For Tan, Wang, and Zhou (2015). <http://aaahq.org/Outreach/Newsroom/Press-Releases/2-17-15-Manipulation-of-benchmarks>
- *Pittsburgh Post-Gazette*. Boselovic, L. (2015, February 22). Len Boselovic's Heard off the Street: Earnings reports often muddle language to obscure bad news. For Tan, Wang, and Zhou (2015). <http://www.post-gazette.com/business/pittsburgh-company-news/2015/02/22/Len-Boselovic-s-Heard-off-the-Street-Earnings-reports-often-language-to-obscure-bad-news/stories/201502220051>
- *IR Magazine*. Cosette, J. (2014, April 25). The negative side of positive language. For Tan, Wang, and Zhou (2014). <http://www.irmagazine.com/articles/earnings-calls-financial-reporting/20155/negative-side-positive-language/>
- Financial Accounting Standards Research Initiative. (2012, November 1). Can fair value accounting lead to dysfunctional hedging decisions? For Chen, Tan, and Wang (2013). <http://www.fasri.net/index.php/2012/11/can-fair-value-accounting-lead-to-dysfunctional-hedging-decisions/>
- *Singapore CPA Journal*. For Chen, Tan, and Wang (2013).

## SELECTED CONFERENCES

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- 2022 Contemporary Accounting Research Conference (2022, October). Virtually via Zoom (*Invited Participation*).
- 2021 Contemporary Accounting Research Conference (2021, November). Virtually via Zoom (*Invited Participation*).
- 2021 Palmetto Symposium (2021, May). Virtually via Zoom (*Invited Participation*).
- 2020 Contemporary Accounting Research Conference (2020, November). Virtually via Zoom (*Invited Participation*).
- 24th Symposium on Auditing Research (2020, September). University of Illinois at Urbana-Champaign, Virtually via Zoom (*Invited Participation*)
- **Wang, E. Y.** (2019, August). Linguistics in Behavioral Accounting Research: Recent Trends and New Directions. Panel Presentation at AAA Annual Meeting, San Francisco, CA (*Invited Presentation*).
- 2019 International Symposium for Audit Research (2019, June). Boston, MA, US (*Moderator*)
- 2019 Palmetto Symposium (2019, May). Columbia, SC, US (*Invited Participation*).
- Contemporary Accounting Research Conference (2018, October). Banff, Alberta, Canada (*Invited Participation*).
- Accounting, Organizations & Society Conference (2017, October). Chicago, Illinois, US (*Invited Participation*).
- Harris, L., and **Wang, E. Y.** (2016, May). How do investors process complex accounting estimates? The specificity of explanatory disclosures matters. Presented at Telfer Accounting and Finance Conference, Ottawa, ON, Canada (*Invited Presentation*).
- **Wang, E. Y.** (2016, January). Early career strategies—on path to discovery in audit scholarship. Panel discussion for the Doctoral Consortium at AAA Auditing Section Mid-Year Conference, Scottsdale, AZ (*Invited Presentation*).
- Contemporary Accounting Research Conference (2015, October). Vancouver, BC, Canada (*Invited Participation*).
- **Wang, E. Y.** (2015, August). Current and emerging topics in behavioral and experimental research. Panel discussion at AAA Annual Meeting, Chicago, IL (*Invited Presentation*).
- Experimental Research in Accounting Conference (2015, April). Austin, TX (*Invited Participation*).
- Tan, H. T., **Wang, E. Y.**, and Zhou, B. (2014, August). How does readability influence

investors' judgments? Consistency of benchmark performance matters. Paper presented at AAA Annual Meeting, Atlanta, GA.

- **Wang, E. Y.,** and Tan, H. T. (2012, August). The effects of guidance frequency and guidance goal on managerial decisions. Paper presented at AAA Annual Meeting, Washington, DC.
- **Wang, E. Y.,** and Tan, H. T. (2011, October). The effects of guidance frequency and guidance goal on managerial decisions. Paper presented at AAA Accounting, Behavior, & Organization Research Conference, Kansas City, MO.

#### INVITED RESEARCH WORKSHOP PRESENTATIONS

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- Beijing Normal University. Fall, 2018
- Cornell University. Fall, 2014
- Central University of Finance and Economics. Fall, 2018
- Georgia Institute of Technology. Spring, 2011
- Georgia State University. Spring, 2016
- Harbin Institute of Technology. Winter, 2015
- Lingnan University in Hong Kong. Spring, 2022
- Nankai University. Fall, 2018
- Northeastern University. Fall, 2010
- Peking University. Fall, 2018
- Renmin University of China. Summer, 2016; Fall, 2018; Spring 2022
- Shanghai Jiao Tong University. Summer, 2016
- Shanghai University of Finance and Economics. Summer, 2016
- University of Alberta. Fall, 2021
- University of British Columbia Okanagan. Fall, 2010
- University of Hawaii at Manoa. Spring, 2011
- University of Lethbridge. Fall, 2010
- University of Massachusetts Amherst. Fall, 2012; Spring, 2011
- University of Memphis. Spring, 2021
- University of Nevada Las Vegas. Fall, 2016
- University of Pittsburgh. Spring, 2011