

ELAINE YING WANG, Ph.D.

James P. O'Connell Endowed Professor of Accounting

Curriculum Vitae (June 2026)

Isenberg School of Management
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Amherst
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BACKGROUND

PROFESSIONAL EXPERIENCE

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

EDUCATION

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

RESEARCH

PRIMARY RESEARCH INTERESTS

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, investors' judgments, and auditors' judgments.

PUBLICATIONS

- Dee, C.C., Luo, B., **Wang, E. Y.**, and Zhang, J. (2025). Critical Audit Matters and Internal Control Quality: The Disciplining Role of CAM Reporting. *Journal of Accounting and Economics*, available online: September 25, 2025
- Jackson, S., Piercey, D. and **Wang, E. Y.** (2025). Does temporal immediacy impact investors' judgments? It depends on communication mode. *Behavioral Research in Accounting*, available online: February 27, 2025
- Harris, L., and **Wang, E. Y.** (2024). The impact of descriptor identicalness on investors' judgments of managers' opportunistic estimation choices. *Accounting, Organizations and Society*, 113 (December), 101575.
- Chen, W., Tan, H. T., and **Wang, E. Y.** (2023). How Repeated Notifications and Notification Checking Mode Affect Investors' Reactions to Managers' Strategic Title Emphasis? *Accounting, Organizations and Society*, 110 (October), 101470
- 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 (February), 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.

PAPERS UNDER REVIEW

- Tan, H. T., **Wang, E. Y.**, and Xiao, L. (2025). Do More Readable Disclosures Amplify the Investment Position Effect? It Depends on Dominant News Valence and Information Ambiguity.
 - Under preparation for 3rd-round review at *Accounting, Organizations and Society*
- Jackson, S., Tian, Y. S., **Wang, E. Y.**, and Bennett, G. B. (2025). CEO Speech Rate and Responsibility Acceptance during Conference Calls.
 - Under preparation for 3rd-round review at *Contemporary Accounting Research*
- Sealy, C., **Wang, E. Y.**, and Yu, Y. (2025). The Joint Impact of Enhanced Segment Comparability and Competitive Views on Managers' Resource Allocation Decisions: Pre- and Post-Segment Reporting Update ASU (No. 2023-07).
 - Under preparation for 3rd-round review at *Contemporary Accounting Research*
- Kang, Y. J., **Wang, E. Y.**, Xia, H. X., and Zhou, D. (2025). The Effect of Autonomy and Intrinsic Motivation on Auditors' Professional Skepticism.
 - Under 2nd-round review at *The Accounting Review*

WORKING PAPERS UNDER PREPARATION FOR JOURNAL SUBMISSION

- MacKenzie, N., Bennett, G. B., Irons, C., and **Wang, E. Y.** (2025). Can Concrete Language Backfire? The Joint Effect of Concrete and Extreme Language on Investors' Judgments.
 - Under preparation for journal submission
- Blake, C., Piercey, D. M., and **Wang, E. Y.** (2025). The Impact of Environmental Sustainability Initiatives on Managerial Myopia.
 - Under preparation for journal submission
- Agoglia, C., Tian, Y. S., and **Wang, E. Y.** (2025). Does Shareholder Voting Influence Investors' Judgments?
 - Under preparation for journal submission
- Agoglia, C., **Wang, E. Y.**, and Xia, H.X. (2024). Does The Inclusion of ESG Analysis in

Analyst Reports Influence Investment Willingness? Robo-Analysts Make a Difference

- Under preparation for journal submission
- Gao, J.Y., Tan, H. T., **Wang, E. Y.**, and Zhang, M. (2024). Do CFO Gender and Attractiveness Matter? Evidence from Auditor-Client Interactions.
 - Under preparation for journal submission
- Sun, F. F., Sun, Y., **Wang, E. Y.**, and Yu, Y. (2024). How Should Auditors Communicate with Clients Remotely?
 - Under preparation for journal submission
- Agoglia, C., **Wang, E. Y.**, and Xia, H.X. (2024). How Does Segment Reporting Influence Investors' Judgments? The Role of the Roll-Back Reconciliation.
 - Under preparation for journal submission
- Cardwell, C. and **Wang, E. Y.** (2025). Government Handouts or Awards? The Impact of Government Funding on Investors' Judgments.
 - Under preparation for journal submission
- Cardwell, C. and **Wang, E. Y.** (2024). The Joint Impact of Accounting Method and Prior Outcome on Innovation.
 - Under preparation for journal submission

GRANTS AND AWARDS

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| ▪ Isenberg School of Management College Research Excellence Award. | 2026 |
| ▪ 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 |

INVITED RESEARCH WORKSHOP PRESENTATIONS

- Arizona State University. Spring, 2025
- Beijing Normal University. Fall, 2018
- Bentley University. Fall, 2025
- 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
- Hong Kong Polytechnic University. Spring, 2025
- Lingnan University. Spring, 2022
- Nankai University. Fall, 2018
- Nanyang Technological University. Summer, 2023
- 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
- Simon Fraser University. Fall, 2023
- University of Alberta. Fall, 2021
- University of British Columbia Okanagan. Fall, 2010
- University of Hawaii at Manoa. Spring, 2011
- University of Illinois Urbana Champaign. Spring, 2024
- University of Iowa. Spring, 2025
- University of Kentucky. Spring, 2025
- University of Lethbridge. Fall, 2010
- University of Massachusetts Amherst. Spring, 2011
- University of Memphis. Spring, 2021
- University of Nevada Las Vegas. Fall, 2016
- University of Nebraska Lincoln. Fall, 2026
- University of New South Wales Sydney. Summer, 2023
- University of Pittsburgh. Spring, 2011

SELECTED CONFERENCES

- 2026 European Network for Experimental Accounting Research – Faculty Advisor for Doctoral Colloquium and Conference Speaker (2026, June). Bern, Switzerland
- 2026 University of Alberta Accounting Research Conference – Speaker (June). Canmore, Alberta, Canada.
- 2025 Contemporary Accounting Research Conference (October). Milan, Italy.

- 2025 University of Illinois Arthur R. Wyatt Young Scholars Research Symposium VII (April). Urbana Champaign, Illinois, US.
- 2024 Contemporary Accounting Research Conference (October). Toronto, Canada.
- 2023 Contemporary Accounting Research Conference (October). Vancouver, Canada.
- 2022 Contemporary Accounting Research Conference (October). Zoom.
- 2021 Contemporary Accounting Research Conference (November). Zoom.
- 2021 Palmetto Symposium (May). Zoom.
- 2020 Contemporary Accounting Research Conference (November). Zoom.
- 24th Symposium on Auditing Research (September). University of Illinois at Urbana-Champaign.
- 2019 AAA Annual Meeting (2019, August). Linguistics in Behavioral Accounting Research: Recent Trends and New Directions. Panel Speaker. San Francisco, CA.
- 2019 International Symposium for Audit Research (2019, June). Boston, MA, US.
- 2019 Palmetto Symposium (2019, May). Columbia, SC, US.
- Contemporary Accounting Research Conference (2018, October). Banff, Alberta, Canada.
- Accounting, Organizations & Society Conference (2017, October). Chicago, Illinois, US.
- 2016 Doctoral Consortium at AAA Auditing Section Mid-Year Conference (2016, January). Early career strategies—on path to discovery in audit scholarship. Panel Speaker. Scottsdale, AZ.
- Contemporary Accounting Research Conference (2015, October). Vancouver, BC, Canada.
- 2015 AAA Annual Meeting (2015, August). Current and emerging topics in behavioral and experimental research. Panel Speaker, Chicago, IL.
- Experimental Research in Accounting Conference (2015, April). Austin, TX.

TEACHING

PRIMARY TEACHING INTERESTS

- Financial accounting courses including Intermediate Financial Accounting, International Accounting, and Financial Statement Analysis.
- Auditing & Assurance Services
- Business Sustainability Reporting and Analysis
- Doctoral-level courses including Behavioral Accounting Research and Directed Reading seminars.

DOCTORAL-LEVEL TEACHING AND MENTORING

- Directed Reading Seminar for Accounting PhD students
 - Spring 2020, 2021, 2022, 2023, 2024, 2026
- Doctoral Seminar in Behavioral Accounting Research
 - Spring 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2025
- Dissertation Chair or Co-Chair:
 - Cade Cardwell (PhD '26)
 - Hanxu Xia (PhD '25)
 - Conner Blake (PhD '22)
 - Yushi Tian (PhD '21)
- Dissertation Committee Member:
 - Huyen Nguyen (PhD '27)
 - Scott Jackson (PhD '21)
 - Nikki Mackenzie (PhD '19)
 - Chez Sealy (PhD '18)
 - Matt Starliper (PhD '18)
 - Jessica Osgood (PhD '17)
 - Stephen Kuselias (PhD '16)
 - Ryan Guggenmos (PhD '15)
- Directed Research Project Supervisor:
 - Cade Cardwell (PhD '26)
 - Zach Merrill (PhD '25)
 - Hanxu Xia (PhD '25)
 - Scott Jackson (PhD '21)
 - Yushi Tian (PhD '21)
 - Nikki Mackenzie (PhD '19)
 - Stephen Kuselias (PhD '16)

MASTER'S-LEVEL TEACHING

- Accounting for Master of Science in Technopreneurship and Innovation Program
 - Financial Statement Analysis
 - Nanyang Technological University, 2009 – 2010.

UNDERGRADUATE-LEVEL TEACHING

- Business Sustainability Reporting and Analysis
 - UMass Amherst, 2025
- Auditing
 - UMass Amherst, 2025, 2026
- International Accounting
 - UMass Amherst, 2015 – 2024
- Intermediate Financial Reporting II
 - UMass Amherst, 2012 – 2014

SERVICE

PRIMARY SERVICE INTERESTS

Providing external services to academic journals, associations, and research conferences, in order to move the accounting academy forward, as well as enhance the reputation of the University of Massachusetts Amherst, the Isenberg School of Management, and its Accounting Department. In addition, actively involving in internal service to accomplish the strategic goals of the Accounting Department, the Isenberg School of Management, and UMass Amherst.

EDITORIAL BOARD SERVICES

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| ▪ Editor for <i>Accounting, Organizations, and Society</i> | 2025 – 2026 |
| ▪ Ad Hoc Editor for <i>Contemporary Accounting Research</i> | 2022 – 2026 |
| ▪ Editor for <i>Behavioral Research in Accounting</i> | 2023 – 2026 |
| ▪ Editorial Board for <i>Auditing: A Journal of Practice & Theory</i> | 2014 – 2026 |
| ▪ Editorial Board for <i>Journal of Financial Reporting</i> | 2017 – 2026 |
| ▪ Editorial Board for <i>Journal of International Accounting Research</i> | 2020 – 2026 |

REVIEWER FOR TOP ACCOUNTING JOURNALS

- *Journal of Accounting Research*
- *The Accounting Review*
- *Management Science*
- *Accounting Horizons*
- *Journal of Management Accounting Research*
- *European Accounting Review*
- *Journal of Financial Reporting*
- *Journal of Accounting, Auditing & Finance*

AMERICAN ACCOUNTING ASSOCIATION (AAA) SERVICES

- FARS STEERING BOARD (2023-now)
- ABO NOMINATION COMMITTEE (2025-2026)
- CHAIR AUDIT BEST DISSERTATION AWARD COMMITTEE (2024-2025)
- SERVE AUDIT BEST DISSERTATION AWARD COMMITTEE (2018 – 2019)
- BRETTON WOODS CONFERENCE EXTERNAL REVIEWER (2023, 2024, 2025)
- HAWAII ACCOUNTING RESEARCH CONFERENCES TRACK CHAIR (2024)
- PANEL SPEAKER: AAA Annual Meetings, AAA Auditing Section Midyear Meetings, AAA Accounting Behavior & Organizations Research Conferences
- PRESENTER, DISCUSSANT, MODERATOR, AND CONFERENCE REVIEWER: Journal of Accounting, Auditing & Finance Symposiums, AAA Accounting Behavior & Organizations Research Conferences, AAA Financial Accounting and Reporting Section Midyear Meetings, International Symposium for Accounting Research, Telfer Accounting and Finance Conferences

UNIVERSITY-LEVEL SERVICES

- Round Table Speaker, UMass Amherst Faculty Research Grant Symposium (scheduled in spring 2020, postponed due to COVID-19)
- Reviewer, UMass Amherst Faculty Research Grant
- Member, Executive Board of Massachusetts Society of Professors
- Member, Sexual Harassment Hearing Board
- Member, International Faculty and Staff Committee
- Faculty, UMass Commencement
- Faculty, UMass Faculty Convocation

SCHOOL-LEVEL SERVICES

- Isenberg Associate Dean Interview Committee 2025
- Isenberg PhD Program Curriculum Restructure Committee 2025
- Isenberg Research Council/Committee 2023, 2024, 2025, 2026
- Isenberg Outstanding Doctoral Teaching and Research Awards Committee, 2019, 2023, 2024

- Isenberg Faculty Research Award Committee, 2018, 2024, 2025
- Organizer, Accounting Alumni Panel for the 50th Anniversary Celebration of the Isenberg Doctoral Program, 2019
- Isenberg School Curriculum Committee, 2017
- Mentor, Mellon Mutual Mentoring Team Grant – Women in Isenberg 2015-2016
- Primary Organizer, Mellon Mutual Mentoring Team Grant – Isenberg New Faculty Round Table, 2012-2013
- Speaker, Isenberg Research Forum, 2011
- Faculty, Isenberg Senior Celebration 2011 - now
- Faculty, Isenberg Open House 2011 - now
- Faculty, Isenberg Senior BBQ 2011- now

DEPARTMENT-LEVEL SERVICES

- Chair, Department Faculty Personnel Committee 2024, 2025, 2026
- Coordinator/Chair, Accounting PhD Program Committee 2017 – 2024, Interim for 2025
- Chair, Accounting PhD Program Admission Committee 2017 - 2024
- Chair, Accounting PhD Program Comprehensive Exam Committee 2017 - 2024
- Co-Chair, Tenure-Track Faculty Search Committee 2014, 2015, 2016, 2018, 2019
- Co-Chair, Accounting Department Research Workshop Series 2011- 2015
- Member, Department Faculty Personnel Committee 2013 – 2023.
- Member, Associate Chair Search Committee 2012, 2017
- Member, Accounting Department Teaching Award Committee 2014-2017
- Member, Accounting Doctoral Program Committee 2011-2016
- Member, Tenure-Track Faculty Search Committee 2013
- Faculty Advisor, Undergraduate Accounting Majors
- Faculty Representative, Accounting Alumni Advisory Board
- Mentor, PWC Case Competition, 2015