

# ELAINE YING WANG, Ph.D.

Associate Professor of Accounting

## *Curriculum Vitae*

(updated 07012020)

Isenberg School of Management  
University of Massachusetts  
Amherst  
121 Presidents Drive  
Amherst, MA 01003

Email: [ewang @ isenberg.umass.edu](mailto:ewang@isenberg.umass.edu)  
Office phone: 413-545-7613  
Office: Room N385  
<http://www.isenberg.umass.edu/people/elaine-wang>

## BACKGROUND

### PROFESSIONAL EXPERIENCE

---

- |  |            |
|--|------------|
| ▪ University of Massachusetts Amherst<br>• Associate Professor         | 2017 - now |
| ▪ University of Massachusetts Amherst<br>• Assistant Professor         | 2011–2017  |
| ▪ Nanyang Technological University<br>• Graduate Assistant             | 2006–2011  |
| ▪ PricewaterhouseCoopers<br>• Auditor                                  | 2005–2006  |
| ▪ Asset Management Department, Renmin University of China<br>• Analyst | 2004–2005  |

### EDUCATION

---

- |  |           |
|--|-----------|
| 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

---

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

## PUBLICATIONS

---

- Commerford, B. P., Osgood, J. L., and **Wang, E. Y.** (2020). Can Auditors Help Deter Operational Opportunism? The Importance of Auditor-Board Communication and Peer Comparison. *The Accounting Review*, Forthcoming
- Bentley, J. W., Lambert, T. A., and **Wang, E. Y.** (2020). The Effect of Increased Audit Disclosure on Managerial Decision Making: Evidence from Disclosing Critical Audit Matters. *The Accounting Review*, Forthcoming.
- Saiewitz, A., and **Wang, E. Y.** (2020). Using Cultural Mindsets to Reduce Cross-National Auditor Judgment Differences. *Contemporary Accounting Research*, Forthcoming.
  - 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

---

- Agoglia, C. P., Kuselias, S., and **Wang, E. Y.** The Effect of Team Member Proximity and Assignment Length on Subordinate Auditors' Reliance on a Supervisor's Directional Preferences
  - Under preparation for the second-round review at *Accounting Organizations and Society*
- Chen, W., Tan, H. T., and **Wang, E. Y.** The Joint Effect of Repeated Exposure and Positive Title Emphasis on Investor Judgment – Does Disclosure Comprehensibility Matter?
  - Under the first-round review at *Accounting Organizations and Society*
- Harris, L., Lipe, M.G., and **Wang, E. Y.** Helping Investors Process Complex Accounting Estimates: Use Concise Identical Terms
  - Under the first-round review at *The Accounting Review*

## WORKING PAPERS

---

- Tan, H. T., **Wang, E. Y.**, and Xiao, L. Can Less Readable Disclosures Reduce Motivated Reasoning? The Location and Value Relevance of Preference-Consistent Information Matter
- MacKenzie, Nikki, Bennet, G. B., and **Wang, E. Y.** How Does More Involving Information Dissemination Channels Change Investors' Responses to Managements' Linguistic Choices?
- Sealy, C., **Wang, E. Y.**, and Yu, Y. Can Segment Disclosure Decrease Firm Value? The Joint Effect of Segment Disaggregation and Additional Segment-Specific Information on Managers' Operating Decisions – Competitor Orientation Matters
- Jackson, S., Piercey, D. M., and **Wang, E. Y.** The Joint Effect of Strategic Temporal Immediacy and Communication Mode on Investor Judgment

## GRANTS AND AWARDS

---

- 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

## MEDIA COVERAGE

---

- 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

---

- **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 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

---

- Beijing Normal University (China). Fall, 2018
- Cornell University. Fall, 2014
- Central University of Finance and Economics (China). Fall, 2018
- Georgia Institute of Technology. Spring, 2011
- Georgia State University. Spring, 2016
- Harbin Institute of Technology (China). Winter, 2015
- Nankai University (China). Fall, 2018
- Northeastern University. Fall, 2010
- Peking University (China). Fall, 2018
- Renmin University (China). Summer, 2016; Fall, 2018
- Shanghai Jiaotong University (China). Summer, 2016
- Shanghai University of Finance and Economics (China). Summer, 2016
- University of British Columbia Okanagan (Canada). Fall, 2010
- University of Hawaii at Manoa. Spring, 2011
- University of Lethbridge (Canada). Fall, 2010
- University of Massachusetts Amherst. Fall, 2012; Spring, 2011
- University of Nevada Las Vegas. Fall, 2016
- University of Pittsburgh. Spring, 2011

## TEACHING

### PRIMARY TEACHING INTERESTS

---

- Financial accounting courses including Intermediate Financial Accounting, International Accounting, and Financial Statement 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
- Doctoral Seminar in Behavioral Accounting Research
  - Spring 2015, 2016, 2017, 2018, 2019, 2020
  - Average Instructor Rating: 5.0 out of 5.0.
- Dissertation Committee Member:
  - Nikki Mackenzie (PhD '19),

- Chez Sealy (PhD '18),
  - Matt Starliper (PhD '18).
  - Jessica Osgood (PhD '17),
  - Stephen Kuselias (PhD '16),
  - Ryan Guggenmos (PhD '15).
- Dissertation Co-Chair:
    - Yushi Tian (currently 5<sup>th</sup> year PhD student),
  - Directed Research Project Mentor:
    - Scott Jackson
    - Yushi Tian
    - Nikki Mackenzie
    - Jessica Osgood
    - Stephen Kuselias

#### **MASTER-LEVEL TEACHING**

---

- Accounting for Master of Science in Technopreneurship and Innovation Program
  - Nanyang Technological University, 2009 – 2010.
  - Instructor Rating: 4.5 out of 5.0.

#### **UNDERGRADUATE-LEVEL TEACHING**

---

- International Accounting
  - Umass Amherst, 2015 – present
  - 2019 Instructor Rating (1 section): 4.8 out of 5.0.
  - 2018 Instructor Rating (1 section): 4.7 out of 5.0.
  - 2017 Instructor Rating (1 section): 4.5 out of 5.0.
  - 2016 Instructor Rating (2 sections): 4.4 out of 5.0.
  - 2015 Instructor Rating (2 sections): 4.4 out of 5.0.
- Intermediate Financial Reporting II
  - Umass Amherst, 2012 – 2015
  - 2015 Instructor Rating (2 sections): 4.3 out of 5.0.
  - 2014 Instructor Rating (1 section): 4.3 out of 5.0.
  - 2013 Instructor Rating (3 sections): 4.2 out of 5.0.
  - 2012 Instructor Rating (3 sections): 4.0 out of 5.0.

### **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 services to accomplish the strategic goals of the Accounting Department, the Isenberg School of Management, and UMass Amherst.

## EDITORIAL SERVICES

---

- Editorial Board of *Accounting, Organizations, and Society* 2017 - now
- Editorial Board of *Auditing: A Journal of Practice & Theory* 2014 - 2020
- Editorial Board of *Behavioral Research in Accounting* 2017 – now
- Editorial Board of *Journal of International Accounting Research* 2020 – now

## AD HOC REVIEWER FOR TOP ACCOUNTING JOURNALS

---

- *Journal of Accounting Research*
- *The Accounting Review*
- *Contemporary Accounting Research*
- *Accounting, Organizations, and Society*
- *Auditing: A Journal of Practice and Theory*
- *Behavioral Research in Accounting*
- *Journal of Management Accounting Research*
- *European Accounting Review*
- *Accounting Horizon*
- *Journal of Financial Reporting*
- *Journal of International Accounting Research*

## REVIEWERS AND MODERATORS FOR CONFERENCES

---

- Contemporary Accounting Research Conferences
- Accounting, Organizations, and Society Conferences
- AAA Annual Meetings
- AAA Accounting Behavior & Organizations Research Conferences
- AAA Financial Accounting and Reporting Section Midyear Meetings
- AAA Audit Midyear Meetings (including serving on best dissertation award committees)
- Telfer Accounting and Finance Conferences
- Hawaii Accounting Research Conferences
- International Symposium for Accounting Research (serving as session moderators)

#### UNIVERSITY-LEVEL SERVICES

---

- Round Table Speaker, Faculty Research Grant Symposium
- Reviewer, Faculty Research Grant
- Member, Sexual Harassment Hearing Board
- Member, International Faculty and Staff Committee
- Member, MSP Executive Board
- Faculty, UMass Commencement
- Faculty, UMass Faculty Convocation

#### SCHOOL-LEVEL SERVICES

---

- Organizer, Accounting Alumni Panel for the 50<sup>th</sup> Anniversary Celebration of the Isenberg Doctoral Program
- Isenberg School Curriculum Committee
- 2018 Isenberg Research Award Committee
- Primary Organizer, Mellon Mutual Mentoring Team Grant – Isenberg New Faculty Round Table
- Speaker, Isenberg Research Forum
- Mentor, Mellon Mutual Mentoring Team Grant – Women in Isenberg
- Faculty, Isenberg Senior Celebration
- Faculty, Isenberg Open House
- Faculty, Isenberg Senior BBQ

#### DEPARTMENT-LEVEL SERVICES

---

- Coordinator/Chair, Accounting Doctoral Program Committee 2017 - now
- Chair, Accounting PhD Admission Committee 2017 - now
- Chair, Accounting PhD Comprehensive Exam Committee 2017 - now
- 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 – 2020.
- Member, Accounting Doctoral Program Committee 2011-2016.
- Member, Tenure-Track Faculty Search Committee 2013.
- Faculty Advisor, Undergraduate Accounting Majors, 2012 – present.

- Faculty Representative, Accounting Alumni Advisory Board, 2011 – present.
- Mentor, PWC Case Competition, 2015

#### COMMUNITY SERVICES

---

- Amherst Montessori Strategic Planning Committee on Supporting and Retaining Staff
- Pioneer Valley Chinese Immersion Charter School Board of Trustees