## ISABEL YANYAN WANG

# **Professor of Accounting**

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### Education

Ph.D, Accounting, University of Georgia, 2005.

M.S., Accounting, Renmin University of China, 2000.

B.A., Accounting, Renmin University of China, 1997.

# Professional Affiliation and Activities

Editorial board member, The Accounting Review (2011-present)

Editorial board member, *Issues in Accounting Education* (2008-2009)

Ad hoc reviewer for: Journal of Accounting Research, Contemporary Accounting Research, Accounting, Organizations and Society, Accounting Horizons, Journal of Financial Reporting, Advances in Accounting, Journal of Accounting and Public Policy, Issues in Accounting Education, Journal of Corporate Finance, Management Science

Financial Accounting and Reporting Section (FARS) Doctoral Consortium, Faculty Panelist on Writing a dissertation, 2021

Distinguished Contribution to Accounting Literature Award Selection Committee, 2020-2021

American Accounting Association Annual Meeting FARS research program track chair, 2019

Lifetime Achievement Award Committee, Financial Accounting and Reporting Section, 2019

Distinguished PhD Mentoring Awards Committee, Financial Accounting and Reporting Section, 2019

American Accounting Association FARS Best Dissertation Award Committee, 2019 CAPANA Annual Conference, Program Committee, 2019, 2021

FARS Best Paper Award Committee, Financial Accounting and Reporting Section, 2018

Competitive Manuscript Award Committee, the American Accounting Association 2007, 2012, 2014

American Accounting Association New Faculty Consortium, invited panelist, 2014 American Accounting Association New Faculty Consortium Steering Committee, 2013

American Accounting Association FARS Best Dissertation Award Committee, 2012 American Accounting Association Annual Meeting FARS research program cocoordinator, 2012

FASB/IASB Financial Reporting Issues Conference Organizing Committee, 2011

Reviewer for the American Accounting Association Annual Meeting 2007, 2009, 2010, 2011, 2012, 2014, 2015, 2017, 2018, 2019

Reviewer for the Financial Accounting and Reporting Section Midyear Meeting 2007, 2009, 2010, 2011, 2012, 2014, 2016, 2017, 2018, 2019

Moderator for the American Accounting Association Annual Meeting 2007, 2009

Reviewer for HARC Conference, 2018, 2019

Reviewer for MIT Asia Conference, 2019

American Accounting Association (AAA), member, 2001 – present

Financial Accounting and Reporting Section (FARS), member, 2005-present

Chinese Accounting Professors' Association of North America (CAPANA), member, 2011-present

Western Finance Association (WFA), member, 2015-present

#### Awards and Honors

Withrow Teacher-Scholar Award, Eli Broad College of Business, 2019

Distinguished Contribution to Accounting Literature Award, American Accounting Association, 2017. This award intends to "recognize accounting research of exceptional merit that has significantly impacted the discipline over a period of at least five years."

Excellence in Reviewing Award, Financial Accounting and Reporting Section, 2017 Faculty Excellence in Research Award, Department of Accounting and Information Systems, 2013, 22018

Roland F. Salmonson Faculty Excellence in Teaching Award, Department of Accounting and Information Systems, 2014

Outstanding Teacher Award, voted by MS students, Department of Accounting and Information Systems, 2012, 2014

Outstanding Service Award, National Meeting Co-coordinator, Financial Accounting and Reporting Section, 2012

Best Presenter Award, Midwest Accounting Research Conference, Indianapolis, 2008

American Accounting Association Competitive Manuscript Award, 2006

Financial Accounting and Reporting Section Best Dissertation Award, 2006

Dissertation Completion Award, University of Georgia, 2004-2005

Terry College of Business Summer Research Grant, 2004

Deloitte & Touché Doctoral Consortium Fellow, American Accounting Association, 2002

Terry College of Business Teaching Assistantship, 2000-2001, 2001-2002, 2002-2003, 2003-2004

Edward T. Comer Fellowship, University of Georgia, 2000

## Professional Experience

Deloitte/Michael Licata Endowed Professor of Accounting, Michigan State University, 2020-

Professor of Accounting, Michigan State University, 2019-2020

Associate Professor of Accounting, Michigan State University, 2011-2019

Assistant Professor of Accounting, Michigan State University, 2005-2011

Audit Intern: ZhongSheng CPA Firm, 1999

Audit Intern: ZhongHua CPA Firm, 1997 Audit Intern: KPMG, Beijing Office, 1996

### **Publications**

Big N auditors and audit quality: New evidence from quasi experiments, with J. Jiang, and K. Wang, 2019. *The Accounting Review* 94 (1): 205-227.

How Does the FASB Make Decisions? Agenda Setting, Individual Board Members, and Fair Value Accounting, with J. Jiang, and D. Wangerin, 2018. *Accounting, Organizations and Society* 71:30-46.

Revolving Rating Analysts and Ratings of MBS and ABS: Evidence from *LinkedIn*, with J. Jiang, and K. Wang, 2018. *Management Science* 64 (12): 5832-5854.

Consequences of increased compensation disclosure transparency: Evidence from CEO pay in acquiring firms, with X. Wang, and D. Wangerin, 2018. *Journal of Accounting, Auditing & Finance* 35 (4): 667-695.

Private Intermediary Innovation and Market Liquidity: Evidence from the Pink Sheets Tier of the OTC Market, with J. Jiang and K. Petroni, 2016. *Contemporary Accounting Research* 33 (3): 920-948.

Does it matter who serves on the Financial Accounting Standards Board? Bob Herz's unexpected resignation and the fair value accounting for loans, with J. Jiang and Y. Xie, 2015. *Review of Accounting Studies* 20: 371-394.

Are seemingly self-serving attributions in earnings press releases plausible? Empirical evidence, with M. Kimbrough, 2014. *The Accounting Review* 89 (2): 635-667.

What's my style? The influence of top managers on voluntary corporate financial disclosure, with L. Bamber, and J. Jiang. 2010. *The Accounting Review* 85 (4): 1131-1162.

Comprehensive income: Who's afraid of performance statement reporting? with L. Bamber, J. Jiang, and K. Petroni. 2010. *The Accounting Review* 85 (1): 97-126.

CEOs and CFOs: Who have the most influence on earnings management? with J. Jiang, and K. Petroni. 2010. *Journal of Financial Economics* 96 (3): 513-526.

Private earnings guidance and its implications for disclosure regulation. 2007. *The Accounting Review* 82 (5):1299-1332.

### Working Papers and Work-in-Process

Swimming with the Sharks: First impression and entrepreneurial investing decisions. (with X. Huang, Z. Ivkovic, and J. Jiang, under revision for resubmission to *Journal of Financial Economics*)

Pre-IPO communications, financial analysts, and post-IPO information uncertainty: Evidence from the 2012 JOBS Act (with S. Jin, and M. Kimbrough)

Does the "halo effect" influence investor judgments of financial reporting credibility? Evidence from product recalls (with M. Kimbrough and M. Shen)

Incentives eliminated: The impact of regulatory changes on analysts' weighting of public and private information (with D. Koo and S. Wu)

## **Invited Presentations and Conferences**

Texas Tech University, 2019 (11/1)

SUNY-Albany, 2019 (9/13)

CAPANA conference, discussant, Harbin, China, 2019 (6/14-6-15)

Penn State University, 2019 (4/19)

University of Nebraska – Lincoln, 2019 (2/11)

SOAR Accounting Symposium, 2018

29<sup>th</sup> Annual Conference on Financial Economics and Accounting, 2018

Review of Accounting Studies Conference, 2018

University of Florida, 2018

Southern Methodist University, 2018

CARE Conference, Washington D.C., 2018

Canadian Accounting Association Annual Meeting, 2018

American Accounting Association Annual Meeting, National Harbor, 2018

American Accounting Association Annual Meeting, discussant, San Diego, 2017

CAPANA conference, discussant, Dalian, China, 2017

Kent State University, 2016

American Accounting Association Annual Meeting, New York, 2016

American Accounting Association Annual Meeting, discussant, Chicago, 2015

Virginia Tech, 2014

Ohio State University, 2014

Emory University, 2014

CAPANA conference, discussant, Beijing, China, 2014

Baruch College, CUNY, 2014

University of Georgia, 2013

Utah Winter Accounting Conference, Salt Lake City, 2012

Financial Accounting and Reporting Section Midyear Meeting, Chicago, 2012

FASB/IASB Financial Reporting Issues Conference, 2011

Biennial International Business Institute for Community College Faculty, 2011-2017

University of Tennessee at Knoxville, 2011

University of International Business and Economics, 2011

Dongbei University of Finance and Economics, 2011

Dalian University of Technology, 2011

Financial Accounting and Reporting Section Midyear Meeting, Tampa, 2011

FASB/IASB Financial Reporting Issues Conference, 2010

American Accounting Association Annual Meeting, San Francisco, 2010

Washington University at St. Louis, 2010

Financial Accounting and Reporting Section Midyear Meeting, San Diego, 2010

American Accounting Association Annual Meeting, New York, 2009

Central University of Finance and Economics, China, 2009

Financial Accounting and Reporting Section Midyear Meeting, New Orleans, 2009

Southeast Summer Accounting Research Colloquium, Atlanta, 2008

Midwest Accounting Research Conference, Indianapolis, 2008

FASB/IASB/AAA Financial Reporting Issues Conference, 2008

American Accounting Association Annual Meeting, Chicago, 2007

FASB Faculty Program, 2007

Financial Accounting and Reporting Section Midyear Meeting, San Antonio, 2007

University of Connecticut, 2007

Indiana University at Indianapolis, 2006

FASB/IASB/AAA Financial Reporting Issues Conference, 2006

American Accounting Association Annual Meeting, Washington D.C., 2006

Financial Accounting Research Section Midyear Meeting, Atlanta, 2006

Contemporary Accounting Research Conference, 2005

Emory University, 2005

Michigan State University, 2005

Southern Methodist University, 2005

Texas Christian University, 2005

University of Kansas, 2005

University of Oklahoma, 2005

University of Texas at Dallas, 2005

Chinese University of Hong Kong, 2005

Hong Kong University, 2005

Hong Kong University of Science and Technology, 2005

Peking University, 2005

Shanghai University of Finance and Economics, 2005

University of Melbourne, 2005

#### Press Citations

My research on self-serving attributions in earnings press releases has been cited by:

Accounting Today (2/26/14), CFO.com (2/27/14), and WG&L Accounting &

*Compliance* (3/14/14)

My research on private earnings guidance has been cited by: *Investor Relations* 

Update (August 2008).

# Teaching Experience

Financial Statement Analysis (Spring 2018-2021, MS in accounting; Spring 2018, Full-time MBA)

Financial Statement Analysis and Corporate Governance, EMBA (Summer 2015, Summer 2017)

Doctoral Seminar in Capital Market Research (Spring 2014, Spring 2019)

Accounting in Global Enterprises (Fall 2010, Fall 2011, Spring 2013, Spring 2014, Spring 2015, Spring 2017)

Intermediate Accounting I (Spring 2006, Spring 2007, Spring 2008, Spring 2009, Fall 2009)

#### Services

College Research Committee, 2020-

College Search Committee- Associate Dean for Professional and Master's programs, 2019

College Master's Programs Committee (Chair, 2018-2019), 2016-2020

Faculty director, MS program in Accounting, 2018-

MS program curriculum committee, 2019-

Co-coordinator, Department research workshop series, 2013 – 2020

MS in Accounting Dual Degree program initiative, 2017-2018

Doctoral Dissertation Committee, Chair (Cynthia S. Jin)

Doctoral Dissertation Committee, member (Joanna Shaw, 2021; Colleen Boland and Amy Swaney, 2013; Michael Shen, 2017)

Faculty recruiting committee, 2016-2017, 2017-2020

Department reading committee, 2011, 2014, 2016, 2018, 2019

Department curriculum committee, 2014-2016

Department learning and assessment committee, 2012-2013, 2014-2017

Faculty advisor to Chinese Students and Scholars Association, 2014-2017

Department teaching award selection committee 2014-2018

Department research award selection committee, 2012-2013, 2018-2020

Department Advisory Council, 2012-2014, 2014-2016, 2019-2020

College Undergraduate Program Committee, 2013

Department academic hearing board, 2012-2013

College New Faculty Orientation Committee, 2012, 2020