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ISABEL YANYAN WANG

Deloitte/Michael Licata 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); *Accounting Horizons* (2021-present); *Issues in Accounting Education* (2008-2009)
Ad hoc reviewer for: *Journal of Accounting Research*; *Contemporary Accounting Research*; *Management Science*; *Accounting, Organizations and Society*; *Journal of Financial Reporting*; *Advances in Accounting*; *Journal of Accounting and Public Policy*; *Issues in Accounting Education*; *Journal of Corporate Finance*
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 co-coordinator, 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, 2020, 2021, 2022

Reviewer for the Financial Accounting and Reporting Section Midyear Meeting
2007, 2009, 2010, 2011, 2012, 2014, 2016, 2017, 2018, 2019, 2021
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, 2018
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

Consequences of increased compensation disclosure transparency: Evidence from CEO pay in acquiring firms, with X. Wang, and D. Wangerin, 2020. *Journal of Accounting, Auditing & Finance* 35 (4): 667-695.

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.

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

Angel investors and first impressions. (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, under review)

Does living through economic recessions leave a mark? Evidence from biases in
management earnings forecasts (with D. Koo and S. Wu, under revision for
resubmission)

Are There Trade-Offs with Mandating Timely Disclosure of Cybersecurity Incidents?
Evidence from State-Level Data Breach Disclosure Laws (with M. Ashraf, and J.
Jiang, under review)

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

Analyst fatigue and market fatigue (with C. Shang and S. Wu)

Invited Presentations and Conferences

Renmin University, 2022 (scheduled)

Tsinghua University, 2022 (3/9)

Boston College, 2021 (12/3)

CAPANA conference, discussant, Harbin, China, 2021 (7/2-3)

Texas Tech University, 2019 (11/1)

SUNY-Albany, 2019 (9/13)

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

Penn State University, 2019 (4/19)

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

SOAR Accounting Symposium, 2018

29th 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-present, 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 (Shuting Wu, 2023; Cynthia S. Jin, 2019)
Doctoral Dissertation Committee, member (Jing Kong, 2022; 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